

THE E C ROBERTS CENTRE

England & Wales · Charity number 1066611

Details

Other names	THE ROBERTS CENTE
Status	Registered
Legal form	Charitable company
Company number	03346119
Registered	1997-12-03
Register	View on the Charity Commission register

Contact

Address	The E C Roberts Centre 84 Crasswell Street Portsmouth PO1 1HT
Phone	02392296919
Email	info@robertscentre.org.uk
Website	www.robertscentre.org.uk

Activities

Objects: A) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS BY REASON OF THEIR SOCIAL AND ECONOMIC CIRCUMSTANCESB) TO PROVIDE OR ASSIST IN THE PROVISION OF HOUSING ACCOMMODATION FOR PERSONS IN CONDITIONS OF NEED, POVERTY, OR DISTRESS, INCLUDING THOSE SUFFERING FROM A PHYSICAL OR LEARNING DISABILITY, ON TERMS APPROPRIATE TO THEIR MEANS C) TO RELIEVE SICKNESS AND POVERTYD) TO PROMOTE THE ADVANCEMENT OF EDUCATION AND LEARNING, INCLUDING TRAINING IN SKILLS RELEVANT TO SECURING EMPLOYMENT E) TO PROVIDE FACILITIES AND OPPORTUNITIES FOR PUBLIC RECREATION OR OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE F) TO PROMOTE SUCH OTHER CHARITABLE PURPOSES FOR THE GENERAL BENEFIT OF THE PUBLIC OR SECTIONS OF THE PUBLIC (INCLUDING INDIVIDUAL COMMUNITIES DEFINED BY THE GEOGRAPHICAL AREAS IN WHICH THEY LIVE OR WORK OR THEIR ETHNIC ORIGINS) AS THE COMPANY SHALL THINK FIT

Activities: EC Roberts Centre is based in Portsmouth but also provides services in Gosport and Havant. Working together to improve the lives of Children and Families we develop and deliver innovative services for

families who are facing homelessness or the impact of family breakdown giving people the skills to manage their money, home and children.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** CITY OF PORTSMOOUTH
- Hampshire
- Portsmouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,045,235	£1,244,617	£1,102,088	36
2024-03-31	£1,198,138	£1,461,311	£1,305,428	40
2023-03-31	£1,527,453	£1,654,668	£1,556,253	51
2022-03-31	£1,823,216	£1,753,505	£1,679,422	53
2021-03-31	£1,625,941	£1,549,868	£1,603,901	46

Trustees

Name	Role	Appointed
James Maximillian Allman		2023-07-11
Jennifer Bennett		2018-03-13
MALCOLM CHILDS		2003-12-01
Marcella Kirby		2020-10-24
Margaret Geary		2013-07-16
PROFESSOR JOHN ANTHONY GEORGE CRAVEN		2013-05-14
REV ROBERT CHARLES WHITE		2009-01-20
Tom Floyd		2020-01-21

Accounts

Charity registration number 1066611

Company registration number 03346119 (England and Wales)

THE E C ROBERTS CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE E C ROBERTS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Allman J Bennett M Childs Prof J Craven T Floyd M Geary - Chair M Kirby L Taylor Rev R White - Vice chair	
Secretary	N Clark M J Goddard	
Senior management	M J Goddard N Clark	Chief Executive Officer Finance Manager
Charity number	1066611	
Company number	03346119	
Registered office	84 Crasswell Street Portsmouth Hants PO1 1HT	
Auditor	Sumer Audit Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX	
Patrons	Rt Rev Dr Jonathan Frost - Anglican Bishop of Portsmouth HM Lord-Lieutenant of Hampshire Mr and Mrs T Roberts	

THE E C ROBERTS CENTRE

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THE E C ROBERTS CENTRE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

This has been a year of significant challenge, change, and progress for the Roberts Centre. Like many charities across the country, we've faced mounting financial pressures, but what has remained unwavering is our commitment to delivering the highest quality support to children and families who need it most. Thanks to the dedication and resilience of our CEO, her four managers, and our outstanding team, we have not only sustained our services but also begun to evolve in ways that prepare us for a stronger, more sustainable future.

Some difficult but necessary decisions have had to be made this year. Recognising that the cost of maintaining our Crasswell Street headquarters is no longer viable, the board has made the strategic decision to sell the building and move staff into our leased premises in Gamble Road, which will require significant upgrades to meet our needs, and further funding will be essential to make that transition a success. This has not been an easy decision, but one taken with the long-term sustainability of the charity in mind.

Despite the challenges, there have been significant achievements. We have successfully secured both National Lottery funding, beginning in April 2025, and additional support from BBC Children in Need. These vital funds will help safeguard our services for the next three years. We've recently won a competitive tender, underlining the strength and credibility of our work.

This year we've also focused on improving how we operate, with the introduction of a new case management system, updated HR processes, and a move towards agile working that requires a move to hot-desking, reducing the need for large office spaces — all developed in close collaboration with staff. We've invested in new equipment and training to support this transition and ensure our team has the tools and knowledge they need to thrive.

A particularly exciting development has been the appointment of a Community and Service User Engagement Coordinator, who is helping us strengthen our engagement with children, young people, and families. Their voice is central to what we do, and we are committed to ensuring they help shape our direction and services.

Importantly, we now have in place a robust and forward-thinking five-year strategic plan, which lays out a clear and ambitious path for our development. It reflects our commitment to continuous improvement, sustainability, and - above all - the needs of the communities we serve.

None of this progress would be possible without the support of our partners, funders, and the tireless efforts of our staff. The year ahead will no doubt bring more challenges, but also opportunities. We remain hopeful, determined, and open to collaboration, and we warmly invite continued support from all those who believe in the vital work we do.

Together, we can ensure that children and families continue to get the support they need and deserve.

M Geary
Chair

Date: 21 August 2025

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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

Objectives and activities

The purposes of the charity, as set out in its governing document, are:

- to relieve persons who are in conditions of need, hardship or distress by reason of their social and economic circumstances,
- to provide or assist in the provision of housing accommodation for persons in conditions of need, poverty or distress,
- to relieve sickness and poverty,
- to promote the advancement of education, learning and training,
- to provide facilities and opportunities for public recreation in the interests of social welfare, and
- to promote such other charitable purposes as the trustees shall think fit.

The aims of our charity are to work with individuals, children and families to reduce the incidence and impact of homelessness, family breakdown and social exclusion.

Ensuring our work delivers our aims

We review our aims, objectives and activities continuously, to ensure that they remain focussed on our stated purposes.

Strategies for achieving aims and objectives

The focus of our work

Our main objectives for the year continued to be working with individuals, children and families to tackle the underlying and often complex issues that surround homelessness and social exclusion, helping them develop the skills to improve their difficult circumstances.

Public benefit

The trustees have given due regard to guidance issued by the Charity Commission on the Public Benefit requirement under the Charities Act 2011. Further details of the main activities undertaken to further the charity's purpose are given in the Activities section of this report.

Activities

How our activities deliver public benefit

Our main activities and who we try to help are described below:

Who used and benefited from our services?

Our services are delivered in Portsmouth, Havant and Gosport, which suffer high levels of deprivation, unemployment and homelessness.

According to figures from the Department of Work and Pensions, 8,862 children under 16 in Portsmouth were living in relative poverty in 2024/25, an increase of 4% on the previous year and the highest level since comparable records began in 2013/14. 23% of children in the area were living in households whose income was below 60% of the average income. Challenges facing local families have been compounded by the national cost-of-living crisis.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Our funds limit those we can help. However, the impact of our work goes beyond those we can help directly, benefiting the families and wider social networks of those we support.

Each of our services works to clear set of key performance indicators. A holistic assessment and small-steps action plan are used with each service user to measure their progress.

Our main areas of charitable activity are described below:

ARAP Scheme - Afghan Relocations and Assistance Policy

The Afghan Relocations and Assistance Policy is for Afghan citizens who worked for or with the UK Government in Afghanistan in exposed or meaningful roles and may include an offer of relocation to the UK for those deemed eligible by the Ministry of Defence and considered suitable for relocation by the Home Office. ARAP was launched on 1 April 2021 and remains open.

Families are housed in MOD temporary accommodation. In partnership with the local authority, The Roberts Centre delivered tenancy and move-on support to 24 families in 2024/25. This included 7 families helped to find and move on to permanent homes and 8 families newly arrived in Portsmouth.

Homes 4 Ukraine Scheme

The Homes 4 Ukraine scheme is open to Ukrainian nationals who were in Ukraine on or immediately before 1 January 2022 and have been sponsored by a host in Portsmouth. The Centre works in partnership with Portsmouth City Council to support families settle in the Portsmouth area, access English classes, register for services for themselves and their children and seek work and move-on opportunities. 53 families were supported by the service in 2024/25.

Circle of Support

Until June 2024, the Centre worked in partnership with The You Trust and Hope Church to support people who are in crisis within the local community.

The aim of the service was to work alongside clients and empower them to take personal control of their situation and learn how to deal with difficulties in the future. Referrals to the service were through outreach or community ladders and food banks across the city.

Unfortunately, grant funding for this service ended in June 2024. Between March and June, 10 families were supported on a regular basis and 36 individuals supported via brief interventions.

Child Contact Service

The Child Contact Service offers supported, supervised and observed child contact in a safe and comfortable environment where children living with one parent or carer can meet their non-resident parent or family member. The Centre also facilitates handovers.

The service is an accredited member of the National Association of Child Contact Centres (NACCC) and supported 119 families in 2024/25. During the year, 36 families successfully moved away from the Contact Centre to enjoy family time independently.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The Roberts Day Nursery

The Roberts Day Nursery is 41-place setting open from 8am to 6pm, Monday to Friday, 51 weeks of the year.

The nursery provides a nurturing environment built around the interests of the children. Guided by a bespoke curriculum, our dedicated educators draw inspiration from the children themselves to shape an environment that fosters curiosity, independence, and a love for learning.

In 2024/25 the nursery supported 137 children with their early years development.

88% of those children with speech and language delays made significant progress in the last academic year.

Of the children attending the nursery in 2024/25, 18 have Special Educational Needs (SEN). Support offered to SEN children and their families can include helping parents with the pathway to a diagnosis, evidence collecting, neurodiversity assessments, referrals to health visitors, paediatricians or speech and language therapists, intensive one-to-one support and the creation of individual Education Health Care Plans. We work alongside other professionals to collate data and take decisions about what the best support will be for each child to continue their development in school.

Playscheme

Our school holiday playscheme is funded by Children in Need. Additional local authority funding from HAF (Holiday Activity & Food Programme) beginning with the 2024 school summer holidays, has enabled us to expand our playscheme offer.

53 children from across our resettlement service attended our holiday playschemes in 2024/25. The children benefited from a wide variety of activities that they may not otherwise have been able to access, whilst also learning about the importance of a healthy lifestyle, making friendships, having fun and developing their confidence. The holiday playscheme supports children and young people to feel and be safer, have improved mental health and wellbeing, form better, more positive relationships and be given more equal opportunities to flourish.

Temporary Accommodation Support Service

The Temporary Accommodation Support Service (TASS) supports homeless families and individuals living in PCC temporary accommodation properties across the city. In 2024/25, there were 55 properties in the service, including rooms in a shared house.

Families receive support with settling into their temporary homes, finances, home management, parenting, being a good neighbour and preparing to move on. The team work closely with partners such as education, health, and social care professionals to provide holistic support to each member of each family. Babies are offered 10 hours of nursery sessions free each week and children aged 3 to 16 can attend our playscheme without charge during the school holidays.

The service supported 92 families in 2024/25.

Family Intervention Project

The service works intensively with council tenants living in Gosport to support them through difficult times caused by poor mental or physical health, debt, anti-social behaviour, parenting difficulties and other issues which have an impact on their tenancies. Keyworkers can immediately support clients to work through their issues and then remain engaged to empower clients to make permanent and positive changes to their lives.

The Family Intervention Project supported 15 households in 2024/25.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

RAISE

Raise is a Gosport-based service which works with families referred by Hampshire Social Care to give long-term light touch support. Raise, which is funded by grants from two charitable trusts, can support families to work through their issues and then stay on track.

The Raise service supports parents by listening to their concerns and problems and helping them create daily routines and behaviour management strategies. Since December 2024, Raise has offered its clients 'Up2U' cognitive behavioural therapy training. Our keyworkers have also made a difference by attending and advocating in school meetings, and have supported families to work through financial issues, learn budgeting skills and set up payment plans. Tickets donated to The Roberts Centre have enabled families to attend a football match at Fratton Park and see the circus on Southsea Common.

Raise supported 15 families in 2024/25.

Life Skills Project

In 2024/25, our Boost service was renamed the Life Skills Project.

The project is funded by a grant from a charitable trust and works with looked-after children and young care leavers between the ages of 16 and 25. Referrals come from Portsmouth Social Care Services' through-care team. Young people in the service receive support on issues like housing, peer pressure, benefits and employment or college.

A grant from a corporate donor received in 2024/25 has enabled young people in the Life Skills Project to participate in the ASDAN Moving On Programme, an accredited course designed specifically to equip care leavers with the knowledge and skills they need to move on to living independently. Supported by their keyworker, young people complete 5 workbooks on a variety of topics including Being Healthy, Managing Money and Starting Your Career.

The impact of the service is clear, with 80% of current clients in education, employment or training.

Life Skills Project supported 30 young people in 2024/25.

Community Engagement

The Roberts Centre is committed to ensuring that service users' voices are heard, represented and valued. In January 2025 a new role was created for a Community Engagement Coordinator, whose work is focused on supporting the development of inclusive opportunities for involvement across services, gathering feedback, promoting participation in projects, and helping to shape service delivery through creative and collaborative approaches.

Volunteers

Volunteers continue to provide vital support to the organisation. In 2024/25, volunteers made a difference in Temporary Accommodation, Nursery, the Contact Centre, in administrative roles and at fundraising events. Their time, skills, and commitment enhance our services and deepen our connection to the community. We welcome volunteers from diverse backgrounds, and their contributions make a meaningful difference to both staff and service users. 10 volunteers contributed a total of 1,195 hours towards our work in 2024/25.

The Roberts Centre also benefits from the valuable contribution made by work-placement students. During 2024/25, 7 social work students from Portsmouth University supported key workers in our services for a total of 295 days.

Achievements and performance

Significant activities and achievements against objectives

In 2024/25 we worked with over 584 children, families and individuals across Portsmouth, Havant and Gosport. Further details about the number of individuals and families supported by each of our services are given in the Activities section of this report.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Over the last two and a half years the Centre has lost, through competitive tenders, several local authority contracts for the provision of services supporting vulnerable individuals and families.

During 2024/25 we experienced the ongoing financial impact of the loss of these contracts which, combined with high levels of inflation in the economy and the scarcity of funding facing all voluntary organisations, have all contributed to a challenging financial climate.

Staff time is our key resource and accounts for nearly 70% of our annual spending. The National Living Wage increased by 9.8% on 1 April 2024 and, to support our staff through the cost-of-living crisis, the trustees approved a rise of 3% in our main scale pay grades.

Despite restructuring of the management team and support staff and ongoing efforts to reduce costs, the accounts for the year ended 31 March 2025 show a deficit of £203K. A further deficit of £154K is budgeted for the year ended 31 March 2026.

Going concern

As set out in the Financial Review section of this report, ongoing operating losses mean that, despite the reserves mentioned above, the charity's long-term viability cannot be guaranteed.

Based on the deficit budgeted for 2025/26 and on longer-term projections, free reserves at 31 March 2025 are sufficient to cover the charity's anticipated losses for 3 years from the Balance Sheet date.

The financial position is kept under regular review by the trustees and the Chief Executive, and various potential outcomes are being examined, to ensure that any necessary changes are anticipated and planned for in a timely manner. The trustees do not consider that there is an immediate threat to the continuation of the charity's services or to its status as a going concern.

Reserves policy

The Roberts Centre aims to maintain reserves at a level sufficient to ensure that, in the event of a significant drop in funding, the charity would be able to continue its activities while consideration is given to ways in which additional funds may be raised.

In accordance with our Reserves Management Policy & Procedure, the Board intends to maintain a level of reserves at between three and six months of expenditure. The Board monitors reserves at each bi-monthly meeting and management is required to notify the Board if at any time reserves fall below the required level.

At 31 March 2025, free reserves (those reserves not committed or invested in tangible fixed assets or restricted funds) were £579K, which equated to 5.6 months' running costs, based on 2024/25 expenditure.

Restricted fund balances at 31 March 2025 were £7K (2024: £11K).

Funds invested in tangible fixed assets at 31 March 2025 were £517K (2024: £537K).

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Principal funding sources

Our principal sources of funding are contracts with Portsmouth City Council and Gosport Borough Council for the provision of services supporting vulnerable people, Early Years funding income from the local authority, fees charged to parents for places at the Roberts Day Nursery and for Contact Centre sessions, donations, grants and investment income.

We would like to thank those organisations, churches and charitable trusts which provided invaluable support during the period including, among many others:

St Barnabas Church Swanmore, St Luke and St Peters Church Southsea, Portsmouth Cathedral, The Church of Our Lady of Wamford, St Mary's Church Portsea, Warblington with Emsworth Parish, St Peter & St Paul's Parish Church Hawley, Portsmouth Masonic Lodge 143, Southsea Masonic Lodge 4071, Sparks Commercial Services, European Metal Recycling, Reds Builders, Children in Need, The Sobell Foundation, The Partnership Foundation, The E C Roberts Trust, Yorkshire Building Society Charitable Foundation, Horlock Educational Trust, Big Yellow Storage and the Brian Foster Foundation.

We are also grateful to the many individuals who continued to donate so generously to the Centre throughout 2024/25.

Investment policy

In accordance with our Treasury Management Policy & Procedure, the Board seeks to achieve a balance between providing an income to help the charity carry out its purposes in the short term and maintaining the value of the invested funds. The charity will only invest funds with institutions regulated by the Financial Conduct Authority and the Prudential Regulation Authority and which meet specific credit rating criteria.

Due to interest rates being higher than expected in 2024/25, investment income received was £26K, a positive variance of £4K on budgeted income of £22K.

Major risks

The trustees maintain a Risk Register which is reviewed at every Board meeting. Where appropriate, systems and procedures have been established to mitigate the risks to which the charity is exposed.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

These procedures are reviewed periodically to ensure that they continue to meet the needs of the charity.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

In 2024/25 the charity occupied three premises – its freehold head office and Contact Centre at Crasswell Street in Portsmouth city centre, leasehold office space in Buckland and rented Nursery space in Fratton.

The freehold premises in Crasswell Street were constructed in 1903 and, despite modifications carried out over the years, can no longer meet the charity's needs and require a high level of spending on maintenance and repairs. The building was therefore advertised for sale in early 2025.

Once the building is sold, staff currently working at Crasswell Street will be accommodated at Buckland, reducing overhead costs by housing all but Nursery staff on a single site. To improve staff morale and retention, and to create a pleasant welcoming environment for clients and other visitors, the leasehold premises in Buckland will be modernised and refurbished.

The trustees monitor the financial position on an ongoing basis and are in the process of reviewing the viability of each individual service. A National Lottery Community Fund grant towards core running costs was awarded to the charity in 2024/25, with the income to be recognised over a 3-year period beginning on 1 April 2025. This will play a crucial role in enabling the CEO, with the support of the trustees, to focus on developing new sources of funding, strengthening our existing services and widening the range of services that we offer.

Our reserves are sufficient to ensure that, despite recent and budgeted losses, there is no imminent threat to the charity's going concern status but the trustees continue to monitor the situation. The Finance & Audit sub-committee meets bi-monthly throughout the year to review the proposed budget, the management accounts, forecasts, financial policies and annual accounts.

Structure, governance and management

The E C Roberts Centre ("the Centre") is a charitable company limited by guarantee, first incorporated on 1 April 1997 and registered as a charity on 3 December 1997. The company was incorporated under its Memorandum and Articles of Association, which were subsequently amended in 1997, 2005, 2006 and 2009. In 2023 the Articles of Association replaced the Memorandum and Articles of Association in accordance with the Companies Act 2006.

All of the trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a winding up.

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

J Allman

J Bennett

M Childs

Prof J Craven

T Floyd

M Geary - Chair

M Kirby

I Richens

(Resigned 5 March 2025)

L Taylor

Rev R White - Vice chair

Recruitment and appointment of trustees

In accordance with the new Articles of Association adopted in 2023, trustees are appointed for terms of three years. A trustee who has served their term must retire at the next meeting of the trustees that occurs after the expiry of that term. A trustee may be reappointed for a further three-year term but no trustee shall serve for a consecutive period of more than nine years except in circumstances which the other trustees consider to be exceptional and only with the consent of at least 75% of them.

At least once every two years the Board undertakes a skills audit to ensure it has the right balance of skills in a changing environment. Potential new trustees are then identified to fulfil any unmet needs.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

Decisions regarding strategic planning, financial oversight, governance and risk management are made by Board resolution. Decisions regarding day-to-day operational management are delegated to the Chief Executive Officer.

Induction and training of trustees

All prospective trustees complete an application form which the Board considers to determine whether they meet the skills requirement before calling them for an interview. If successful, the new Board member is appointed by a resolution of the trustees. All Board members are required to have an enhanced DBS check.

Trustees meet bi-monthly. Board meetings work to an agreed agenda which allows time for open discussion of issues related to the Centre's areas of interest and public benefit.

The Board delegates work to two subcommittees with agreed terms of reference – the Finance & Audit Committee and the Premises Committee.

The Board holds an annual Vision Day at which trustees consider risks and opportunities and determine the direction of the charity for the forthcoming year.

New trustees are provided with an induction pack containing basic information about the Centre and a copy of the Articles of Association. They are required to read and sign the Centre's Code of Conduct for Board Members and to disclose any conflicts of interest. New trustees also attend a half-day induction at the Centre to introduce them to its services and staff. All Board members receive annual safeguarding training.

Remuneration policy

The pay and remuneration of the charity's key management personnel is set through regular benchmarking against comparable organisations.

Other matters

Pension liabilities

The charity belongs to multi-employer defined benefit pension scheme. The scheme closed to new contributions in 2013 but the charity continues to make monthly deficit repayments to cover its share of scheme liabilities. Under the recovery plan covering the period 1 April 2024 to 31 March 2027, deficit contributions are calculated with the intention of restoring the scheme to full funding. The Centre's share of deficit repayments in 2024/25 amounted to £34K.

Related parties

The trustees are volunteers and do not receive remuneration for their services. Any conflicts of interest must be disclosed to the Board.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Funds held as custodian trustee

As set out in note 23 to the accounts, the Centre holds funds as an agent for the following organisations:

- **Portsmouth City Council (PCC)**
Money held on behalf of PCC to finance the purchase of furniture and furnishings for temporary accommodation properties.
- **Hive Portsmouth**
Money held on behalf of Hive Portsmouth, a registered charity whose objective is to work in partnership with local people, groups and organisations to improve the well-being of people in Portsmouth. Partner organisations, including The Roberts Centre, receive funds from Hive to enable the making of small grants helping service users with their emergency needs.
- **HIWCF Hardship Funds**
Money held on behalf of the Hampshire and the Isle of Wight Community Foundation (HIWCF), a registered charity whose objective is to increase the charitable funding available to local voluntary organisations. Partner organisations, including The Roberts Centre, receive funds from HIWCF to enable the making of small grants helping service users with their emergency needs.

All funds are held in cash in the Centre's main bank account. Fund movements are tracked and regular reports are made to each funding provider regarding amounts spent and balances remaining.

Auditor

In line with good governance practices and the Charity Commission's guidance on financial oversight, the trustees have decided to undertake a re-tender of the external audit for the financial year ending 31 March 2026.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

M Geary - Chair
Trustee

21 August 2025

THE E C ROBERTS CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of The E C Roberts Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE E C ROBERTS CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE E C ROBERTS CENTRE

Opinion

We have audited the financial statements of The E C Roberts Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

THE E C ROBERTS CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE E C ROBERTS CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the charitable company's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud; and
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: compliance with the UK Companies Act and Charities Act.

THE E C ROBERTS CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE E C ROBERTS CENTRE

In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jordan Abbott BSc ACA (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Chartered Accountants
Statutory Auditor

Sumer Audit is the trading name of Sumer Auditco Limited

3 September 2025
Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

THE E C ROBERTS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	57,801	25,084	82,885	56,819	31,588	88,407
Charitable activities	4	833,971	95,592	929,563	956,491	104,713	1,061,204
Other trading activities	5	1,837	-	1,837	2,584	-	2,584
Investments	6	25,594	-	25,594	33,244	-	33,244
Other income	7	5,356	-	5,356	12,699	-	12,699
Total income		924,559	120,676	1,045,235	1,061,837	136,301	1,198,138
Expenditure on:							
Raising funds	8	44,433	-	44,433	41,850	-	41,850
Charitable activities	9	1,093,853	106,331	1,200,184	1,293,010	126,451	1,419,461
Total expenditure		1,138,286	106,331	1,244,617	1,334,860	126,451	1,461,311
Net income/(expenditure)		(213,727)	14,345	(199,382)	(273,023)	9,850	(263,173)
Transfers between funds	17	18,405	(18,405)	-	4,475	(4,475)	-
Other recognised gains and losses:							
Actuarial gains/(losses) on defined benefit pension schemes		(3,958)	-	(3,958)	12,348	-	12,348
Net movement in funds	12	(199,280)	(4,060)	(203,340)	(256,200)	5,375	(250,825)
Reconciliation of funds:							
Fund balances at 1 April 2024		1,294,740	10,688	1,305,428	1,550,940	5,313	1,556,253
Fund balances at 31 March 2025		1,095,460	6,628	1,102,088	1,294,740	10,688	1,305,428

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE E C ROBERTS CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	18		516,538		536,559
Current assets					
Debtors	19	143,966		70,694	
Investments	20	544,994		516,080	
Cash at bank and in hand		233,057		406,685	
		922,017		993,459	
Creditors: amounts falling due within one year	21	269,023		127,342	
Net current assets			652,994		866,117
Total assets less current liabilities			1,169,532		1,402,676
Provisions for liabilities	22		(67,444)		(97,248)
Net assets			1,102,088		1,305,428
The funds of the charity					
Restricted income funds	26	6,628		10,688	
Unrestricted funds		1,095,460		1,294,740	
		1,102,088		1,305,428	

The financial statements were approved by the trustees on 21 August 2025

Prof J Craven
Trustee

Company registration number 03346119 (England and Wales)

THE E C ROBERTS CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	32		(154,709)		(317,214)
Investing activities					
Purchase of tangible fixed assets		(15,599)		(35,543)	
Investment income received		25,594		33,244	
Net cash generated from/(used in) investing activities			9,995		(2,299)
Financing activities					
Repayment of borrowings		-		(7,699)	
Net cash used in financing activities			-		(7,699)
Net decrease in cash and cash equivalents			(144,714)		(327,212)
Cash and cash equivalents at beginning of year			922,765		1,249,977
Cash and cash equivalents at end of year			778,051		922,765
Relating to:					
Cash at bank and in hand			233,057		406,685
Short term deposits included in current asset investments			544,994		516,080

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The E C Roberts Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 84 Crasswell Street, Portsmouth, Hants, PO1 1HT.

1.1 Accounting convention

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

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

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

1.2 Going concern

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

The trustees' financial projections have taken into account the ongoing impact of the loss of several local authority contracts over the last two and a half years following competitive retendering processes. However, restructuring measures, the active pursuit of new sources of income, and the current level of free reserves have enabled the trustees to satisfy themselves that the charity remains a going concern.

1.3 Charitable funds

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

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

1.4 Income

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

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

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

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Freehold land and buildings	5-40 years on cost
Fixtures and fittings	3-10 years on cost
Computer equipment	3 years on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Individual fixed assets costing £1,000 or more are capitalised at cost.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.11 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.12 Employee benefits

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

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

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.13 Retirement benefits

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

Payments are also made to a multi employer defined benefit pension scheme. The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as an expense in measuring surplus or deficit in the period in which they arise.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

1.14 Current asset investments

Current asset investments comprise deposits held on accounts with a maturity date of more than three months.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Pension scheme deficit payments

The charity participates in a multi-employer pension scheme which is in deficit. Provision has been made for the deficit contributions payable and the trustees have relied upon the information received from the Pensions Trust to determine the provision valuation.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	51,801	3,950	55,751	46,819	8,335	55,154
Legacies receivable	5,000	-	5,000	-	-	-
Grants of a general nature	1,000	21,134	22,134	10,000	23,253	33,253
	<u>57,801</u>	<u>25,084</u>	<u>82,885</u>	<u>56,819</u>	<u>31,588</u>	<u>88,407</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Tenant Services						
Services provided under contract	543,679	-	543,679	616,402	-	616,402
Performance related grants	-	55,038	55,038	-	81,089	81,089
Charitable rental income	-	-	-	73,359	-	73,359
Children's Services						
Services provided under contract	1,000	-	1,000	500	-	500
Performance related grants	-	24,479	24,479	-	12,971	12,971
Fees receivable	289,292	16,075	305,367	266,230	10,653	276,883
	<u>833,971</u>	<u>95,592</u>	<u>929,563</u>	<u>956,491</u>	<u>104,713</u>	<u>1,061,204</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

(Continued)

Performance related grants analysis

	Tenant Services	Children's Services	Total	Tenant Services	Children's Services	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
National Lottery Community Fund - Circle of Support	7,538	-	7,538	31,922	-	31,922
Horlock Educational Trust	25,000	-	25,000	25,000	-	25,000
Children in Need	-	9,768	9,768	-	10,471	10,471
Sobell Foundation - Raise	10,000	-	10,000	9,167	-	9,167
Partnership Foundation - New Start	5,000	-	5,000	10,000	-	10,000
Partnership Foundation - Raise	7,500	-	7,500	5,000	-	5,000
Ministry of Justice - Supported Contact	-	2,500	2,500	-	2,500	2,500
Holiday & Fun & Activities Programme (HAF)	-	12,211	12,211	-	-	-
	<u>55,038</u>	<u>24,479</u>	<u>79,517</u>	<u>81,089</u>	<u>12,971</u>	<u>94,060</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events and activities	<u>1,837</u>	<u>2,584</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>25,594</u>	<u>33,244</u>

All of the charity's investment income arises from money held in interest bearing deposit accounts and deposit funds.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	5,356	12,699

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	758	7,435
Loss on disposal of fixed assets	-	51
Depreciation and impairment	776	479
Support costs	42,899	33,885
	<u>44,433</u>	<u>41,850</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Expenditure on charitable activities

	Tenant Services 2025 £	Children's Services 2025 £	Total 2025 £	Tenant Services 2024 £	Children's Services 2024 £	Total 2024 £
Direct costs						
Staff costs	370,980	250,941	621,921	413,124	228,304	641,428
Depreciation and impairment	19,682	14,350	34,032	16,016	11,433	27,449
Other employment related costs	23,070	23,736	46,806	13,527	6,953	20,480
Loss on disposal of fixed assets	-	-	-	1,464	1,062	2,526
Tenant property costs	4,658	-	4,658	54,970	-	54,970
Other premises costs	1,677	50,404	52,081	1,309	34,907	36,216
Office and IT costs	10,747	3,857	14,604	10,530	3,307	13,837
Finance, legal and professional costs	6	39	45	(79)	(3,136)	(3,215)
Marketing	-	70	70	-	54	54
Client activity costs	8,201	24,422	32,623	13,040	15,161	28,201
	<u>439,021</u>	<u>367,819</u>	<u>806,840</u>	<u>523,901</u>	<u>298,045</u>	<u>821,946</u>
Share of support and governance costs (see note 11)						
Support	191,758	165,803	357,561	304,307	256,923	561,230
Governance	18,888	16,895	35,783	20,420	15,865	36,285
	<u>649,667</u>	<u>550,517</u>	<u>1,200,184</u>	<u>848,628</u>	<u>570,833</u>	<u>1,419,461</u>
Analysis by fund						
Unrestricted funds	578,368	515,485	1,093,853	757,205	535,805	1,293,010
Restricted funds	71,299	35,032	106,331	91,423	35,028	126,451
	<u>649,667</u>	<u>550,517</u>	<u>1,200,184</u>	<u>848,628</u>	<u>570,833</u>	<u>1,419,461</u>

10 Description of charitable activities

Tenant Services

Tenant Services comprise a range of advice and support services and life skills training for families, young people and vulnerable adults across Portsmouth and the surrounding area.

Children's Services

Children's Services comprise a day nursery for children from birth to 5 years, a holiday play scheme, and a child contact centre where children can remain in contact with non-resident parents and family members.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Support costs allocated to activities

	Fundraising	Tenant Services	Children's Services	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Staff costs	34,905	93,810	94,953	223,668	322,683
Other employment related costs	107	1,989	1,435	3,531	5,783
Premises costs	1,380	25,565	18,439	45,384	57,267
Office and IT costs	2,242	41,321	29,799	73,362	89,203
Finance, legal and professional costs	267	18,449	13,517	32,233	99,683
Other costs	-	-	-	-	451
Rent	580	10,622	7,660	18,862	18,226
Governance	3,417	18,888	16,895	39,200	38,103
	<u>42,898</u>	<u>210,644</u>	<u>182,698</u>	<u>436,240</u>	<u>631,399</u>

Governance costs comprise:	2025	2024
	£	£
Staff costs	25,483	21,698
Depreciation	813	478
Audit fees	6,217	5,779
AGM and annual report costs	13	707
Finance, legal and professional costs	1,910	4,757
Other costs	4,764	4,684
	<u>39,200</u>	<u>38,103</u>

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include back office costs, finance, human resources and governance costs.

The charity first identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between fundraising costs, and the two key charitable activities (tenant services and children's services).

Costs are apportioned on the following bases:

Cost:	Basis of apportionment:
Salaries	Allocated on time spent
Other support costs	Pro rata to staff full time equivalents
Audit fees	Governance
AGM and annual report cost	Governance

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12	Net movement in funds	2025	2024
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Fees payable for the audit of the charity's financial statements	6,217	5,779
	Depreciation of owned tangible fixed assets	35,620	28,359
	Loss on disposal of tangible fixed assets	-	2,623
		<u> </u>	<u> </u>
13	Auditor's remuneration		
	Fees payable to the charity's auditor and associates:	2025	2024
		£	£
	For audit services		
	Audit of the financial statements of the charity	6,217	5,779
		<u> </u>	<u> </u>
	For other services		
	All other non-audit services	1,910	1,757
		<u> </u>	<u> </u>
14	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
15	Employees		
	The average monthly number of employees during the year was:		
		2025	2024
		Number	Number
	Management and administration	5	6
	Direct and support staff	31	34
		<u> </u>	<u> </u>
	Total	36	40
		<u> </u>	<u> </u>
	Employment costs	2025	2024
		£	£
	Wages and salaries	773,417	875,506
	Social security costs	63,855	72,437
	Other pension costs	33,800	37,866
		<u> </u>	<u> </u>
		871,072	985,809
		<u> </u>	<u> </u>

Redundancy costs included in the above amounted to £402 (2024: £13,817). These payments related to statutory redundancy payments only made during the year. No liability was outstanding at the year end.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Employees

(Continued)

The average full time equivalent number of employees during the year was; Management and administration 4 (2024: 5) and Direct and support staff 24 (2024: 27).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 £	2024 £
Aggregate compensation	128,243	204,907

The key management personnel of the charity comprise the Chief Executive and the Finance Manager, who are responsible for the day-to-day running of the charity. In the year ended 31 March 2024, Key Management Personnel also included the HR Manager and the Family Services Manager, posts which have since been discontinued.

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

17 Transfers

A transfer of £15,000 was made from a restricted fund to unrestricted funds relating to capital expenditure used for unrestricted purposes.

A transfer of £3,405 was made from a restricted fund to unrestricted funds relating to income received for a project that, due to unforeseen circumstances, could not be completed. With the agreement of those who had donated the funds, the money was reallocated to unrestricted activities.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2024	992,553	32,657	31,978	6,250	1,063,438
Additions	-	-	15,599	-	15,599
Disposals	-	-	(5,316)	-	(5,316)
At 31 March 2025	992,553	32,657	42,261	6,250	1,073,721
Depreciation and impairment					
At 1 April 2024	488,548	22,709	9,372	6,250	526,879
Depreciation charged in the year	21,128	2,493	11,999	-	35,620
Eliminated in respect of disposals	-	-	(5,316)	-	(5,316)
At 31 March 2025	509,676	25,202	16,055	6,250	557,183
Carrying amount					
At 31 March 2025	482,877	7,455	26,206	-	516,538
At 31 March 2024	504,005	9,948	22,606	-	536,559

19 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	100,639	52,887
Other debtors	3,280	3,250
Prepayments and accrued income	40,047	14,557
	143,966	70,694

20 Current asset investments

	2025 £	2024 £
Investment accounts and deposit funds	544,994	516,080

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		20,031	19,870
Deferred income	24	176,682	52,060
Trade creditors		28,486	11,232
Other creditors	23	19,256	22,319
Accruals		24,568	21,861
		<u>269,023</u>	<u>127,342</u>

22 Provisions for liabilities

	2025 £	2024 £
Pension scheme deficit contribution provision	67,444	97,248
	<u>67,444</u>	<u>97,248</u>

Movements on provisions:

	£	£
At 1 April 2024	97,248	143,381
Deficit contributions paid	(33,762)	(33,785)
Unwinding of discount factor (interest expense)	3,915	6,563
Remeasurements - impact of any change in assumptions	43	306
Remeasurements - amendments to the contribution schedule	-	(19,217)
	<u>67,444</u>	<u>97,248</u>
At 31 March 2025	67,444	97,248

Income and expenditure impact

Interest expense	3,915	6,563
Remeasurements – impact of any change in assumptions	43	306
Remeasurements – amendments to the contribution schedules	-	(19,217)
	<u>3,958</u>	<u>(12,348)</u>
Costs recognised in income and expenditure account	3,958	(12,348)
	<u>4.88%</u>	<u>4.95%</u>
Assumptions	4.88%	4.95%
Rate of discount		

The discount rate shown above is the equivalent single discount rate which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 Money held as agent

Included within other creditors are monies held as agents. The EC Roberts Centre has no input into the generation of income or expenditure of these funds, it merely holds the money on behalf of a third party. The following is an analysis of monies held as agents:

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
PCC Furniture Fund	3,360	5,461	5,943	-	2,878
HIVE	2,472	-	1,430	-	1,042
HIWCF	1,996	2,544	2,503	-	2,037
Other small funds	88	400	450	-	38
	<u>7,916</u>	<u>8,405</u>	<u>10,326</u>	<u>-</u>	<u>5,995</u>

24 Deferred income

	2025 £	2024 £
Other deferred income	176,682	52,060

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	176,682	52,060
Movements in the year:		
Deferred income at 1 April 2024	52,060	75,096
Released from previous periods	(51,648)	(72,836)
Resources deferred in the year	176,270	49,800
Deferred income at 31 March 2025	176,682	52,060

Deferred income comprises income received in advance from grants, contracts, Nursery fees and Contact Centre fees.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

25 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £30,004 (2024 - £34,355).

Employee Benefit Obligations

SCHEME: TPT Retirement Solutions – Career Average Revalued Earning ("CARE") Pension Scheme

The charity participates in the scheme, a multi-employer scheme which provides benefits to some 36 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2022. This valuation showed assets of £49.6m, liabilities of £57.1m and a deficit of £7.5m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid to the scheme as follows:

Deficit contributions

From 1 April 2024 to 31 March 2027: £1,672,000 per annum
(payable monthly and increasing by 3.0% each year on 1 April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement, the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision £67k (2024: £97k) see note 22.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

26 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Circle of Support	244	7,538	(7,782)	-	-
SENDIF	2,971	13,301	(16,228)	-	44
Children in Need	-	9,768	(9,768)	-	-
New Start	-	5,000	(5,000)	-	-
Family Festival	-	3,405	-	(3,405)	-
Access to Work	5,412	-	(1,181)	-	4,231
Early Years Pupil Premium	447	2,774	(3,188)	-	33
Raise Family Service	-	17,500	(17,500)	-	-
HAF	-	12,211	(12,211)	-	-
The E C Roberts Trust	-	15,000	-	(15,000)	-
Horlock Educational Trust: Life Skills Project	-	25,000	(25,000)	-	-
Others <£3,000	1,614	9,179	(8,473)	-	2,320
	<u>10,688</u>	<u>120,676</u>	<u>(106,331)</u>	<u>(18,405)</u>	<u>6,628</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Circle of Support	55	31,922	(31,824)	91	244
Boost	-	25,000	(25,000)	-	-
SENDIF	2,427	6,906	(6,362)	-	2,971
Children in Need	-	10,471	(10,471)	-	-
New Start	-	10,000	(10,000)	-	-
Family Festival	-	6,790	(7,080)	290	-
Access to Work	-	5,904	(492)	-	5,412
Screwfix Foundation	-	5,000	-	(5,000)	-
Early Years Pupil Premium	1,148	3,747	(4,448)	-	447
Raise Family Service	-	14,167	(14,586)	419	-
Others <£3,000	1,683	16,394	(16,188)	(275)	1,614
	<u>5,313</u>	<u>136,301</u>	<u>(126,451)</u>	<u>(4,475)</u>	<u>10,688</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

26 Restricted funds

(Continued)

National Lottery Community Fund - Circle of Support

Partnership with The You Trust supporting individuals who have been referred via a visit to a foodbank to identify and develop their circle of support, which could consist of family, friends, volunteers or other agencies. Ended in June 2024.

Horlock Educational Trust: Life Skills Project (formerly known as Boost)

Grant received from the Horlock Educational Trust to support the Life Skills Project for care leavers.

SENDIF

Local Authority funding to support the needs of children with special educational needs attending the Roberts Day Nursery.

Children in Need

Grant funding for school holiday playschemes for children in temporary accommodation.

Partnership Foundation - New Start

Funding from the Partnership Foundation to provide a part-time New Start worker helping those moving on from temporary accommodation decorate their new homes and learn decorating skills.

Family Festival

Donations received to pay for funfair rides at the Family Festival run jointly by The Roberts Centre and Home Start in August 2024. Following the unforeseen cancellation of the ride hire by the supplier on the day of the festival, the supporters who had contributed to the cost kindly agreed that their donations could be retained and used for the general purposes of the charity.

Access to Work Grant

Grant funding received from the DWP to purchase equipment supporting a staff member. The equipment has been capitalised and the unexpended balance represents its net book value at the year-end.

Screwfix Foundation

Grant funding to replace a boiler and assist with IT infrastructure.

Early Years Pupil Premium

Local Authority funding to support the needs of disadvantaged children attending the Roberts Day Nursery.

Raise Family Service

The Raise project, funded by the Sobell and Partnership Foundations, supports vulnerable families whose level of need fluctuates.

The E C Roberts Trust

Grant received to fund the purchase of laptop computers, enabling mobile working for the charity's keyworkers. The laptops purchased have been capitalised as fixed assets, and the assets transferred to unrestricted funds in accordance with the provisions of the Charities SORP.

HAF (Holiday Activity & Food Programme)

Local authority funding for school holiday playschemes for children in all services.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

27 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
Building Project fund	127,444	-	(102,005)	-	-	25,439
General funds	1,167,296	924,559	(1,036,281)	18,405	(3,958)	1,070,021
	<u>1,294,740</u>	<u>924,559</u>	<u>(1,138,286)</u>	<u>18,405</u>	<u>(3,958)</u>	<u>1,095,460</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Building Project fund	263,293	10,862	(120,357)	(26,354)	-	127,444
General funds	1,287,647	1,050,975	(1,214,503)	30,829	12,348	1,167,296
	<u>1,550,940</u>	<u>1,061,837</u>	<u>(1,334,860)</u>	<u>4,475</u>	<u>12,348</u>	<u>1,294,740</u>

Designated Building Project Fund

Unrestricted reserves which are designated for the purpose of securing modern, fit-for-purpose premises for all of the charity's services.

Unrestricted General Funds

These funds can be used for any purpose to further the objectives of the charity.

28 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Tangible assets	516,538	-	516,538
Current assets/(liabilities)	646,366	6,628	652,994
Provisions	(67,444)	-	(67,444)
	<u>1,095,460</u>	<u>6,628</u>	<u>1,102,088</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

28 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	531,147	5,412	536,559
Current assets/(liabilities)	860,841	5,276	866,117
Provisions	(97,248)	-	(97,248)
	<u>1,294,740</u>	<u>10,688</u>	<u>1,305,428</u>

29 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	13,604	30,303
Between two and five years	26,215	39,818
	<u>39,819</u>	<u>70,121</u>

30 Events after the reporting date

The charity's freehold head office premises at 84 Crasswell Street have been advertised for sale. Several offers above the asking price have been received.

At 31 March 2025, the property and property improvements are held in the Balance Sheet at a carrying value of £483K. If a sale is agreed at or above the asking price of £500K, then the trustees expect the net sale proceeds to exceed the property's book value. The financial impact of the sale will be to reduce fixed assets by the property's carrying value and increase cash reserves (part of net current assets) by the net sale proceeds.

The property is subject to two restrictive covenants that may or may not require financial settlement before release. Any settlement payable may, depending on both the value of the settlement and the selling price agreed for the property, either reduce the profit on disposal of the property or create a loss on disposal. At the date of the audit report, the amount of any settlement or settlements payable is unknown.

The trustees' intention is to invest part of the net sale proceeds in refurbishing the charity's leasehold offices at Gamble Road in Portsmouth, and to invest the remaining proceeds in interest-bearing accounts, in accordance with the charity's Treasury Management Policy and Procedure.

Following the sale of the property, all staff currently based at the charity's Crasswell Street headquarters will be moved to the refurbished premises at Gamble Road. All services except the Nursery will then be based at a single site, which will improve operational effectiveness and efficiency, and reduce overhead costs by an estimated £35K per annum, excluding depreciation.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

31 Related party transactions

Transactions with related parties

During the year, unrestricted donations totalling £2,460 (2024:£2,645) were received from Trustees.

32 Cash generated from operations	2025 £	2024 £
Deficit for the year	(199,382)	(263,173)
Adjustments for:		
Investment income recognised in statement of financial activities	(25,594)	(33,244)
(Gain)/loss on disposal of tangible fixed assets	-	2,622
Depreciation and impairment of tangible fixed assets	35,620	28,360
Difference between pension charge and cash contributions	(3,958)	12,348
Movements in working capital:		
(Increase)/decrease in debtors	(73,272)	28,360
Increase/(decrease) in creditors	17,059	(23,318)
(Decrease) in provisions	(29,804)	(46,133)
Increase/(decrease) in deferred income	124,622	(23,036)
Cash absorbed by operations	(154,709)	(317,214)

33 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

Charity registration number 1066611

Company registration number 03346119 (England and Wales)

THE E C ROBERTS CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE E C ROBERTS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Allman J Bennett M Childs Prof J Craven T Floyd M Geary - Chair M Kirby I Richens L Taylor Rev R White - Vice chair	(Appointed 11 July 2023)
Secretary	N Clark M J Goddard	(appointed 9 May 2023) (appointed 14 November 2023)
Senior management	M J Goddard N Clark	Chief Executive Officer Finance Manager
Charity number	1066611	
Company number	03346119	
Registered office	84 Crasswell Street Portsmouth Hants PO1 1HT	
Auditor	Sumer Audit Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX	
Patrons	Rt Rev Dr Jonathan Frost - Anglican Bishop of Portsmouth HM Lord-Lieutenant of Hampshire Mr and Mrs T Roberts	

THE E C ROBERTS CENTRE

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THE E C ROBERTS CENTRE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

2023/24 saw a number of significant changes to both the services and the personnel at the EC Robert's Centre. Our CEO, Carole Damper, retired in December 2023 after over 26 years. Her leadership inspired the development of a number of important services for families and individuals in need in the city and the surrounding area. She will be greatly missed by many of those whose lives she touched through the Centre's services and in a wide range of city forums.

Our new CEO, Mel Goddard, has a hard act to follow at a time when the financial climate for the voluntary sector has rarely been so difficult. The impact of the pandemic and cost-of-living pressures has led to the need to forecast more substantial budget deficits than ever before. Every effort is being made to return to producing balanced budgets or even to realise the small surpluses that characterised our position in the past but, given the economic climate and the funding pressures that exist, this is unlikely to happen quickly.

Despite these challenges, Mel, her managers, staff teams and the trustees are determined not to be distracted from ensuring that our services respond to the needs of local people and offer the best possible support to those who look to us for help. Over the last year the outcome of the city council's tendering processes has meant that several services that were designed by the Centre have moved to other voluntary organisations. We are confident that these services will be sustained and thrive in their new settings. The Trustees Report presented with our annual accounts for the year ended 31 March 2024 outlines the services that we continue to offer.

We really appreciate all the support we receive from many of the people who have for years followed our work with individuals, children and families. Your support is needed now more than ever. We hope you enjoy reading about the outcomes achieved by our services as described in this report. We look forward to building on this work and developing new responses to needs that are identified in the future.

M Geary
Chair

Date: 8 October 2024

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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

Objectives and activities

The purposes of the charity, as set out in its governing document, are:

- to relieve persons who are in conditions of need, hardship or distress by reason of their social and economic circumstances,
- to provide or assist in the provision of housing accommodation for persons in conditions of need, poverty or distress,
- to relieve sickness and poverty,
- to promote the advancement of education, learning and training,
- to provide facilities and opportunities for public recreation in the interests of social welfare, and
- to promote such other charitable purposes as the trustees shall think fit.

The aims of our charity are to work with individuals, children and families to reduce the incidence and impact of homelessness, family breakdown and social exclusion.

Ensuring our work delivers our aims

We review our aims, objectives and activities continuously, to ensure that they remain focussed on our stated purposes.

Strategies for achieving aims and objectives

The focus of our work

Our main objectives for the year continued to be working with individuals, children and families to tackle the underlying and often complex issues that surround homelessness and social exclusion, helping them develop the skills to improve their difficult circumstances.

Public benefit

The trustees have given due regard to guidance issued by the Charity Commission on the Public Benefit requirement under the Charities Act 2011. Further details of the main activities undertaken to further the charity's purpose are given in the Activities section of this report.

Activities

How our activities deliver public benefit

Our main activities and who we try to help are described below:

Who used and benefited from our services?

Our services are delivered in Portsmouth, Havant and Gosport, which suffer high levels of deprivation, unemployment and homelessness.

According to the Public Health Annual Report published by Portsmouth City Council in 2023, nearly 1 in 3 children in Portsmouth live in poverty. Life expectancy at birth is 10 years shorter for males and 5 years shorter for females in the most deprived parts of Portsmouth than in the least deprived parts. The gap in attainment for pupils eligible for free school meals is greater than nationally, with FSM-eligible pupils' GCSE grades on average of 1.6 grades lower than non-FSM pupils in Portsmouth. These challenges have been compounded by the national cost-of-living crisis caused by inflationary pressures in 2022 and 2023.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Our funds limit those we can help. However, the impact of our work goes beyond those we can help directly, benefiting the families and wider social networks of those we support.

Each of our services works to clear set of key performance indicators. A holistic assessment and small-steps action plan are used with each service user to measure their progress.

Our main areas of charitable activity are described below:

ARAP Scheme - Afghan Relocations and Assistance Policy

The Afghan Relocations and Assistance Policy is for Afghan citizens who worked for or with the UK Government in Afghanistan in exposed or meaningful roles and may include an offer of relocation to the UK for those deemed eligible by the Ministry of Defence and considered suitable for relocation by the Home Office. ARAP was launched on 1 April 2021 and remains open.

Families are housed in MOD temporary accommodation. In partnership with the local authority, the Centre delivered tenancy and move-on support to 24 families in 2023/24.

Homes 4 Ukraine Scheme

The Homes 4 Ukraine scheme is open to Ukrainian nationals who were in Ukraine on or immediately before 1 January 2022 and have been sponsored by a host in Portsmouth. The Centre works in partnership with Portsmouth City Council to support guests alongside their host families to settle in the Portsmouth area, access English classes, register for services for themselves and their children and seek work and move-on opportunities. 83 families were supported by the service in 2023/24.

Circle of Support

The Centre works in partnership with The You Trust and Hope Church to support people who are in crisis within the local community.

The aim of the service is to work alongside clients and empower them to take personal control of their situation and know where and how to deal with difficulties in the future. Referrals to the service are through outreach or community larders and food banks across the city. 15 families were supported by the service in 2023/24. Circle of Support ended in June 2024.

Child Contact Service

The Child Contact Service offers supported, supervised and observed child contact in a safe and comfortable environment where children living with one parent or carer can meet their non-resident parent or family member. The Centre also facilitates handovers.

The Centre is an accredited member of the National Association of Child Contact Centres (NACCC) and supported 117 families in 2023/24.

The Roberts Day Nursery

The Roberts Day Nursery is a 41-place setting, rated "Good" by Ofsted (April 2023).

The nursery relocated to Fratton Community Centre in September 2023 and is open from 8am to 6pm Monday to Friday for 51 weeks of the year. Our nursery offers education, influenced by the Reggio Emilia approach, where our educators take inspiration from the children's interests to shape the environment around them, allowing free-thinking and inquisitive minds to thrive. The children are encouraged to research their interests through books and on our large touch-screen computer, explore the world around them in our enclosed, secure garden and design their own worlds in our creative space.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Over the past year the nursery has supported 112 children with their early years development, including 20 children with Special Educational Needs (SEN). Support offered to SEN children and their families can include helping parents with the pathway to diagnosis, evidence collecting, neurodiversity assessments, referrals to health visitors, paediatricians or speech and language therapists, intensive one-to-one support and the creation of individual Education Health Care Plans. We work alongside other professionals to collate data and take decisions about what the best support will be for each child to continue their development in school.

Playscheme

Our holiday playscheme is funded by Children In Need and was attended by 58 children from across our resettlement services in 2023/24. The children benefitted from a wide variety of activities that they may not otherwise have been able to access, while also learning about the importance of a healthy lifestyle, making friendships, having fun, and developing their confidence.

We pride ourselves on creating a safe environment for the children, where they can develop meaningful relationships with their peers, improve their mental health and wellbeing and be given the equal opportunity to flourish.

The children also took part in filming No Place to Call Home, a Newsround Special broadcast on CBBC, which was an amazing experience for all of them.

Our Love Your Community theme for the summer holiday playscheme was encouraged by introducing a QR code stuck to designed stones around Portsmouth, spreading positive messages and showcasing the children's art to anyone lucky enough to find one.

Give it a Try

Give it a Try is an initiative funded by European Metal Recycling (EMR), which provides children and young people with the opportunity to experience a range of different sports and physical fitness activities.

In 2023/24 Give it a Try supported 58 children and young people to experience activities such as wall climbing, trampolining and even scooter stunting. The generosity of EMR has given children and young people opportunities that they could otherwise only dream of.

Temporary Accommodation Support Service

The Temporary Accommodation Support Service (TASS) supports homeless families and individuals living in PCC temporary accommodation properties across the city. During 2023/24 TASS expanded to include another 14 properties, increasing the number of temporary accommodation units in the service to 56. In 2023/24 155 families were supported to be 'tenancy ready' and 154 families were moved to permanent accommodation. Families receive support with settling into their temporary homes, finances, home management, parenting, being a good neighbour and preparing to move on. The team work closely with professional partners such as education, health, and social care to provide holistic support to each member of each family. Babies are offered 10 hours of nursery sessions free each week and children aged 5 to 11 attend our playscheme without charge during the school holidays.

Family Intervention Project

The service works intensively with council tenants living in Gosport to support them through difficult times caused by poor mental or physical health, debt, anti-social behaviour, parenting difficulties and other issues which have an impact on their tenancies. Keyworkers can immediately support clients to work through their issues and then remain engaged to empower clients to make permanent and positive changes to their lives. The Family Intervention Project supported 15 households in 2023/24.

Adult Intervention Project

The Adult Intervention Project worked with Portsmouth City Council tenants in Portsmouth and Havant who were at risk of losing their homes due to anti-social behaviour or other issues affecting their ability to manage their own tenancies. Keyworkers supported clients to work through their issues and then remained engaged to empower clients to make permanent and positive changes to their lives. 17 clients were supported by the Centre in 2023/24. Following a competitive tender process, the service moved to another provider on 14 July 2023.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

RAISE

Raise is a Gosport-based service which works with families referred by Hampshire Social Care to give long-term light touch support. Raise, which is funded by grants from two charitable trusts, can support families to work through their issues and then stay on track to prevent falling into a crisis. Keyworkers support parents with setting up routines, budgeting, education, and parenting. Activities with children help us to understand their thoughts and needs so we can offer support to the whole family. Raise supported 18 families in 2023/24.

Boost Pathway

The Boost Pathway aims to improve the life chances and outcomes of care-experienced young people. The Pathway is made up of three unique services: Boost, TASLYP (Temporary Accommodation Support for Looked After Young People) and BOOST Plus.

Boost, funded by a grant from the Horlock Educational Trust, works with young people from the age of 16-25 who are soon to leave or have left the care of the local authority. The service supports them to 'boost' their independence and life skills. Each young person is allocated a dedicated keyworker who completes an assessment of their needs and then together they will create a support plan. Alongside this, Boost uses a Training in Personal Independence workbook which covers money, life skills, health and wellbeing, housing and community, employment and training. Each young person is supported to complete all relevant areas of the workbook. The workbook is accredited through the City of Portsmouth College so that the young people can gain a City & Guilds award in recognition of their hard work.

Boost Plus and TASLYP are run in partnership with Portsmouth Social Care's Supporting Your Future Team and Portsmouth City Council's Housing Department.

TASLYP has a self-contained training flat owned by PCC, where care-experienced young people have the opportunity to taste what it means to live independently. Young people stay in the flat for 6 weeks, with the support from their keyworker. Young people are expected to pay a small service charge, gas and electricity costs and are also required to budget for their weekly food. This is an excellent way for young people to learn responsibilities and what is meant by being a good tenant.

Boost Plus is a supported housing scheme using Portsmouth City Council sublets and is designed to meet the needs of young people leaving care. The young person has intensive support from their keyworker that reduces slowly once the young person, and all the professionals involved, agree that the young person has the skills they need to manage more independently. The tenancy agreement between the young person and The Roberts Centre is then signed over to the young person and Portsmouth City Council, so that the young person is then living independently. This service is vital for young people to succeed in managing their own tenancy and be secure in their future housing. The service embeds skills that young people will be able to carry all the way through their adult lives. With a safe and secure home, young people have a better chance of achieving their potential and building on their aspirations.

49 young people were supported by the Boost Pathway services in 2023/24.

Following a competitive tender process, Boost Plus and TASLYP moved to another provider on 31 March 2024.

Tastes Great Cookery School

Tastes Great, funded by a grant from St Mary's League of Friends, provided free cookery sessions with a focus on inspiring clients and their children to prepare healthy, low-cost meals. Sessions took place at two of the Centre's spaces so that multiple groups of children and adults could enjoy workshops together, and in clients' homes for one-to-one sessions. Meals focused on low-cost cupboard staples and fresh fruit and vegetables to make healthy but affordable meals. Meals made included cottage pie, pumpkin and vegetable soup (made with the flesh from Halloween lanterns), veggie curry and rainbow fruit kebabs. These sessions reached the children attending our playschemes, 15 families in Gosport working with the RAISE project and 28 families working with the Temporary Accommodation Support Service.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The impact of this scheme has helped parents cook meals with "hidden veg" which has led to their children having more balanced diets and greater nutrition in their meals. Adults have been inspired to try new ingredients and have learned the joys of batch cooking for busy days. Children have experienced the fun of learning about food and loved making rainbow fruit kebabs to their own recipes - they proudly showed these to their parents and were given extra fruit and skewers to encourage them to make more at home.

Volunteers

The organisation could not run without the support of its volunteers. Volunteers work alongside staff in many areas of the organisation including as trustees, in our Nursery, Child Contact and resettlement services, in general administration support and at events.

Achievements and performance

Significant activities and achievements against objectives

In 2023/24 we worked with over 650 children, families and individuals across Portsmouth, Havant and Gosport. Further details about the number of individuals and families supported by each of our services are given in the Objectives and Activities section of this report.

Financial review

During 2023/24 we experienced the ongoing financial impact of the loss of the longstanding Supported Housing Service in September 2022. We also lost the tender to renew our contract for the Adult Intervention Service, which moved to another provider in July 2023.

The loss of these services, combined with high levels of inflation in the economy and the scarcity of funding facing all voluntary organisations, have all contributed to a challenging financial climate.

Staff time is our key resource and accounts for over two thirds of our annual spending. The National Living Wage increased by 9.7% on 1 April 2023 and, to support our staff through the cost-of-living crisis, the trustees approved a rise of 5% in our main scale paygrades.

In early 2023 the trustees made the difficult decision to reduce our overhead costs by implementing a restructuring plan. Four member of staff were made redundant and recruitment ceased for one further vacant position.

Even with these savings, the accounts for the year ended 31 March 2024 show a deficit and another deficit is budgeted for the year ended 31 March 2025.

Going concern

As set out in the Financial Review section of this report, ongoing operating losses mean that, despite the reserves, the charity's long-term viability cannot be guaranteed.

Based on the deficit budgeted for 2024/25, free reserves at 31 March 2024 are sufficient to cover the charity's anticipated losses for 35 months from the Balance Sheet date.

The financial position is kept under regular review by the trustees and the Chief Executive, and various potential outcomes are being examined, to ensure that any necessary changes are anticipated and planned for in a timely manner. The trustees do not consider that there is an immediate threat to the continuation of the charity's services or to its status as a going concern.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The charity aims to maintain reserves at a level sufficient to ensure that, in the event of a significant drop in funding, the charity would be able to continue its activities while consideration is given to ways in which additional funds may be raised.

In accordance with our Reserves Management Policy & Procedure, the Board intends to maintain a level of reserves at between three and six months of expenditure. The Board monitors reserves at each bi-monthly meeting and management is required to notify the Board if at any time reserves fall below the required level.

At 31 March 2024, free reserves (those reserves not committed or invested in tangible fixed assets or restricted funds) were £758k, which equated to 6.2 months' running costs, based on 2023/24 expenditure. However, reserves of £127k have been allocated to the Designated Building Project Fund, to assist with the new building project. Once this designated fund is excluded, free reserves amount to 5.2 months' running costs.

Restricted fund balances at 31 March 2024 were £11k (2023: £5k).

Funds invested in tangible fixed assets at 31 March 2024 were £537k (2023: £532k).

Principal funding sources

Our principal sources of funding are contracts with Portsmouth City Council and Gosport Borough Council for the provision of services supporting vulnerable people, Early Years funding income from the local authority, fees charged to parents for places at the Roberts Day Nursery and for Contact Centre sessions, donations, grants and investment income.

We would like to thank those organisations and churches that provided invaluable support during the period including, among others:

Portsmouth Lodge 143, St Barnabas Church Swanmore, St Luke and St Peters Church Southsea, Portsmouth Cathedral, St Mary's Church Portsea, Warblington and Emsworth Parish, St James' Church Portsmouth, European Metal Recycling, The Sobell Foundation, The Partnership Foundation, Horlock Educational Trust, Sparks Commercial Services, St Mary's Hospital League of Friends, Karin Brass Memorial Fund, Agincourt Removals, Ready to Rock School, Reds Builders, Brian Foster Foundation and Petersfield Methodist Women's Fellowship.

We are also grateful to the many individuals who continued to donate so generously to the Centre throughout 2023/24.

Investment policy

In accordance with our Treasury Management Policy & Procedure, the Board seeks to achieve a balance between providing an income to help the charity carry out its purposes in the short term and maintaining the value of the invested funds. The charity will only invest funds with institutions regulated by the Financial Conduct Authority and the Prudential Regulation Authority and which meet specific credit rating criteria.

Due to interest rates rising further than expected in 2023/24, investment income received was £33k, a positive variance of £4k on budgeted income of £29k.

Major risks

The trustees maintain a Risk Register which is reviewed at every Board meeting. Where appropriate, systems and procedures have been established to mitigate the risks to which the charity is exposed.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

These procedures are reviewed periodically to ensure that they continue to meet the needs of the charity.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

The charity's freehold premises at Crasswell Street in Portsmouth were constructed in 1903. Despite modifications carried out over the years the building no longer meets the charity's needs and requires a high level of spending on maintenance and repairs. The trustees aim to replace the existing building with new premises and invested £69k in submitting a planning application for the new building in 2023/24. These costs have had a negative impact on the charity's reported deficit and on its cash reserves. The trustees monitor the financial position on an ongoing basis and are in the process of reviewing the viability of each individual service. With the support of the trustees, the CEO is investigating new sources of funding, aiming to strengthen our existing services and widen the range of services that we offer.

Our reserves are sufficient to ensure that there is no imminent threat to the charity's going concern status, but the trustees continue to monitor the situation. The Finance & Audit subcommittee met bi-monthly throughout the year to review the proposed budget, the management accounts, forecasts, financial policies and annual accounts.

Structure, governance and management

The E C Roberts Centre ("the Centre") is a charitable company limited by guarantee, first incorporated on 1 April 1997 and registered as a charity on 3 December 1997. The company was incorporated under its Memorandum and Articles of Association, which were subsequently amended in 1997, 2005, 2006 and 2009. In 2023 the Articles of Association replaced the Memorandum and Articles of Association in accordance with the Companies Act 2006.

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

J Allman	(Appointed 11 July 2023)
J Bennett	
M Childs	
Prof J Craven	
T Floyd	
M Geary - Chair	
M Kirby	
I Richens	
L Taylor	
Rev R White - Vice chair	

Recruitment and appointment of trustees

In accordance with the new Articles of Association adopted in 2023, trustees are appointed for terms of three years. A trustee who has served their term must retire at the next meeting of the trustees that occurs after the expiry of that term. A trustee may be reappointed for a further three-year term but no trustee shall serve for a consecutive period of more than nine years except in circumstances which the other trustees consider to be exceptional and only with the consent of at least 75% of them.

At least once every two years the Board undertakes a skills audit to ensure it has the right balance of skills in a changing environment. Potential new trustees are then identified to fulfil any unmet needs.

All of the trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a winding up.

Organisational structure

Decisions regarding strategic planning, financial oversight, governance and risk management are made by Board resolution. Decisions regarding day-to-day operational management are delegated to the Chief Executive Officer.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Induction and training of trustees

All prospective trustees complete an application form which the Board considers to determine whether they meet the skills requirement before calling them for an interview. If successful, the new Board member is appointed by a resolution of the trustees. All Board members are required to have an enhanced DBS check.

New trustees are provided with an induction pack containing basic information about the Centre and a copy of the Articles of Association. They are required to read and sign the Centre's Code of Conduct for Board Members and to disclose any conflicts of interest. New trustees also attend a half-day induction at the Centre to introduce them to its services and staff. All Board members receive annual safeguarding training.

The Board delegates work to two subcommittees with agreed terms of reference - The Finance & Audit Committee and the Premises Committee.

The board holds an annual Vision Day at which trustees consider risks and opportunities and determine the direction of the charity for the forthcoming year.

Remuneration policy

The pay and remuneration of the charity's key management personnel is set through regular benchmarking against comparable organisations.

Other matters

Pension liabilities

The charity belongs to multi-employer defined benefit pension scheme. The charity ceased to offer the scheme to new and existing employees in 2013 but continues to make monthly deficit repayments to cover its share of the scheme's liabilities. Under the scheme recovery plan covering the period 1 April 2024 to 31 March 2027, deficit contributions are calculated with the intention of restoring the scheme to full funding. The Centre's share of the deficit repayments in 2023/24 amounted to £34k.

Related parties

The trustees are volunteers and do not receive remuneration for their services. Any conflicts of interest must be disclosed to the Board.

Funds held as custodian trustee

As set out in note 25 to the accounts, the Centre holds funds as an agent for the following organisations:

- **Portsmouth City Council (PCC)**
Money held on behalf of PCC to finance the purchase of furniture and furnishings for temporary accommodation properties managed by the Centre.
- **Hive Portsmouth**
Money held on behalf of Hive Portsmouth, a registered charity whose objective is to work in partnership with local people, groups and organisations to improve the well-being of people in Portsmouth. Partner organisations, including The Roberts Centre, receive funds from Hive to enable the making of small grants helping service users with their emergency needs.
- **HIWCF Civic & Winter Hardship Funds**
Money held on behalf of the Hampshire and the Isle of Wight Community Foundation (HIWCF), a registered charity whose objective is to increase the charitable funding available to local voluntary organisations. Partner organisations, including The Roberts Centre, receive funds from HIWCF to enable the making of small grants helping service users with their emergency needs.

All funds are held in cash in the Centre's main bank account. Fund movements are tracked and regular reports are made to each funding provider regarding amounts spent and balances remaining.

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

Auditor

In accordance with the company's articles, a resolution proposing that Sumer Audit be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

M Geary - Chair

Trustee

17 September 2024

THE E C ROBERTS CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of The E C Roberts Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE E C ROBERTS CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE E C ROBERTS CENTRE

Opinion

We have audited the financial statements of The E C Roberts Centre (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

THE E C ROBERTS CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE E C ROBERTS CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identification and assessment of irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We designed procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures were capable of detecting irregularities, including fraud is detailed below:

- . we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including The Companies Act 2006 and The Charities Act 2011;
- . we obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- . we made enquiries of those charged with governance and management concerning:
 - the risks of fraud;
 - instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- . we allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

THE E C ROBERTS CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE E C ROBERTS CENTRE

Audit response to the risk of irregularities including fraud

Based on the results of our risk assessment, our procedures included, but were not limited to:

- performing analytical procedures to identify any unusual or unexpected relationships.
- evaluating whether the selection and application of accounting policies by the entity that may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- assessing whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.
- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- reviewing the correspondence with relevant regulatory bodies.
- testing of journal entries to address the risk of fraud through management override.
- incorporating an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.

Conclusions regarding the risks of irregularities including fraud

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We considered our audit was capable of detecting irregularities due to:

- the effectiveness of the entity's internal controls;
- the nature, timing and extent of audit procedures performed; and
- the absence of contradictory evidence.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jordan Abbott BSc ACA (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Chartered Accountants
Statutory Auditor

Sumer Audit is the trading name of Sumer Auditco Limited

25 October 2024
Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

THE E C ROBERTS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	56,819	31,588	88,407	56,671	24,073	80,744
Charitable activities	4	956,491	104,713	1,061,204	1,334,664	92,120	1,426,784
Other trading activities	5	2,584	-	2,584	2,242	-	2,242
Investments	6	33,244	-	33,244	12,593	-	12,593
Other income	7	12,699	-	12,699	5,090	-	5,090
Total income		1,061,837	136,301	1,198,138	1,411,260	116,193	1,527,453
Expenditure on:							
Raising funds	8	41,850	-	41,850	37,977	-	37,977
Charitable activities	9	1,293,010	126,451	1,419,461	1,487,546	129,145	1,616,691
Total expenditure		1,334,860	126,451	1,461,311	1,525,523	129,145	1,654,668
Net income/(expenditure)		(273,023)	9,850	(263,173)	(114,263)	(12,952)	(127,215)
Transfers between funds	17	4,475	(4,475)	-	(8,667)	8,667	-
Other recognised gains and losses:							
Actuarial gains on defined benefit pension schemes		12,348	-	12,348	4,046	-	4,046
Net movement in funds	12	(256,200)	5,375	(250,825)	(118,884)	(4,285)	(123,169)
Reconciliation of funds:							
Fund balances at 1 April 2023		1,550,940	5,313	1,556,253	1,669,824	9,598	1,679,422
Fund balances at 31 March 2024		1,294,740	10,688	1,305,428	1,550,940	5,313	1,556,253

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE E C ROBERTS CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	18		536,559		531,998
Current assets					
Debtors	19	70,694		99,054	
Investments	20	516,080		978,715	
Cash at bank and in hand		406,685		271,262	
		993,459		1,349,031	
Creditors: amounts falling due within one year	22	127,342		173,696	
Net current assets			866,117		1,175,335
Total assets less current liabilities			1,402,676		1,707,333
Creditors: amounts falling due after more than one year	23		-		(7,699)
Provisions for liabilities	24		(97,248)		(143,381)
Net assets			1,305,428		1,556,253
The funds of the charity					
Restricted income funds	28	10,688		5,313	
Unrestricted funds		1,294,740		1,550,940	
		1,305,428		1,556,253	

The financial statements were approved by the trustees on 17 September 2024

Prof J Craven
Trustee

Company registration number 03346119 (England and Wales)

THE E C ROBERTS CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	33		(317,214)		(93,545)
Investing activities					
Purchase of tangible fixed assets		(35,543)		(6,561)	
Investment income received		33,244		12,593	
Net cash (used in)/generated from investing activities			(2,299)		6,032
Financing activities					
Repayment of borrowings		(7,699)		144	
Net cash (used in)/generated from financing activities			(7,699)		144
Net decrease in cash and cash equivalents			(327,212)		(87,369)
Cash and cash equivalents at beginning of year			1,249,977		1,337,346
Cash and cash equivalents at end of year			922,765		1,249,977
Relating to:					
Cash at bank and in hand			406,685		271,262
Short term deposits included in current asset investments			516,080		978,715

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The E C Roberts Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 84 Crasswell Street, Portsmouth, Hants, PO1 1HT.

1.1 Accounting convention

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

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

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

1.2 Going concern

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

The trustees' financial projections have taken into account the ongoing impact of the loss of a key contract in 2022/23. However, restructuring measures, the active pursuit of new sources of income, and the current level of free reserves have enabled the trustees to satisfy themselves that the charity remains a going concern.

1.3 Charitable funds

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

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

1.4 Income

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

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

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

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Freehold land and buildings	5-40 years on cost
Fixtures and fittings	3-10 years on cost
Computer equipment	3 years on cost
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Individual fixed assets costing £1,000 or more are capitalised at cost.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.11 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.12 Employee benefits

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

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

1.13 Retirement benefits

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

1.14 Current asset investments

Current asset investments comprise deposits held on accounts with a maturity date of more than three months.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Pension scheme deficit payments

The charity participates in a multi-employer pension scheme which is in deficit. Provision has been made for the deficit contributions payable and the trustee's have relied upon the information received from the Pensions Trust to determine the provision valuation.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	46,819	8,335	55,154	42,269	2,958	45,227
Grants of a general nature	10,000	23,253	33,253	14,402	21,115	35,517
	<u>56,819</u>	<u>31,588</u>	<u>88,407</u>	<u>56,671</u>	<u>24,073</u>	<u>80,744</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Tenant Services						
Services provided under contract	616,402	-	616,402	880,516	-	880,516
Performance related grants	-	81,089	81,089	2,644	64,905	67,549
Charitable rental income	73,359	-	73,359	218,041	-	218,041
Children's Services						
Services provided under contract	500	-	500	4,500	-	4,500
Performance related grants	-	12,971	12,971	342	12,670	13,012
Fees receivable	266,230	10,653	276,883	228,621	14,545	243,166
	<u>956,491</u>	<u>104,713</u>	<u>1,061,204</u>	<u>1,334,664</u>	<u>92,120</u>	<u>1,426,784</u>

Performance related grants analysis

	Tenant Services 2024 £	Children's Services 2024 £	Total 2024 £	Tenant Services 2023 £	Children's Services 2023 £	Total 2023 £
National Lottery Community Fund - Circle of Support	31,922	-	31,922	29,538	-	29,538
Horlock Educational Trust	25,000	-	25,000	25,000	-	25,000
Children in Need	-	10,471	10,471	-	10,170	10,170
Sobell Foundation - New Start	-	-	-	5,367	-	5,367
Sobell Foundation - Raise	9,167	-	9,167	-	-	-
Partnership Foundation - New Start	10,000	-	10,000	3,333	-	3,333
Partnership Foundation - Raise	5,000	-	5,000	1,667	-	1,667
Kickstart Scheme	-	-	-	2,644	342	2,986
Ministry of Justice - Supported Contact	-	2,500	2,500	-	2,500	2,500
	<u>81,089</u>	<u>12,971</u>	<u>94,060</u>	<u>67,549</u>	<u>13,012</u>	<u>80,561</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events and activities	2,584	2,242

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	33,244	12,593

All of the charity's investment income arises from money held in interest bearing deposit accounts and deposit funds.

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	12,699	5,090

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	7,435	36
Loss on disposal of fixed assets	51	-
Depreciation and impairment	479	551
Support costs	33,885	37,390
	41,850	37,977

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Expenditure on charitable activities

	Tenant Services 2024 £	Children's Services 2024 £	Total 2024 £	Tenant Services 2023 £	Children's Services 2023 £	Total 2023 £
Direct costs						
Staff costs	413,124	228,304	641,428	510,894	209,892	720,786
Depreciation and impairment	16,016	11,433	27,449	18,681	11,112	29,793
Other employment related costs	13,527	6,953	20,480	53,176	39,519	92,695
Loss on disposal of fixed assets	1,464	1,062	2,526	-	-	-
Tenant property costs	54,970	-	54,970	141,662	-	141,662
Other premises costs	1,309	34,907	36,216	935	5,989	6,924
Office and IT costs	10,530	3,307	13,837	13,753	3,181	16,934
Finance, legal and professional costs	(79)	(3,136)	(3,215)	2,003	4,562	6,565
Marketing	-	54	54	-	-	-
Client activity costs	13,040	15,161	28,201	24,579	14,399	38,978
	<u>523,901</u>	<u>298,045</u>	<u>821,946</u>	<u>765,683</u>	<u>288,654</u>	<u>1,054,337</u>
Share of support and governance costs (see note 11)						
Support	304,307	256,923	561,230	319,061	206,698	525,759
Governance	20,420	15,865	36,285	22,463	14,132	36,595
	<u>848,628</u>	<u>570,833</u>	<u>1,419,461</u>	<u>1,107,207</u>	<u>509,484</u>	<u>1,616,691</u>
Analysis by fund						
Unrestricted funds	757,205	535,805	1,293,010	1,016,656	470,890	1,487,546
Restricted funds	91,423	35,028	126,451	90,551	38,594	129,145
	<u>848,628</u>	<u>570,833</u>	<u>1,419,461</u>	<u>1,107,207</u>	<u>509,484</u>	<u>1,616,691</u>

10 Description of charitable activities

Tenant Services

Tenant Services comprise a range of advice and support services and life skills training for families, young people and vulnerable adults across Portsmouth and the surrounding area.

Children's Services

Children's Services comprise a day nursery for children from birth to 5 years, a holiday play scheme, and a child contact centre where children can remain in contact with non-resident parents and family members.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Support costs allocated to activities

	Fundraising	Tenant Services	Children's Services	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Staff costs	26,882	152,832	142,969	322,683	372,525
Other employment related costs	110	3,240	2,433	5,783	13,463
Premises costs	1,107	32,031	24,129	57,267	61,615
Office and IT costs	1,682	50,000	37,521	89,203	85,321
Finance, legal and professional costs	1,928	55,753	42,002	99,683	11,301
Other costs	9	252	190	451	511
Rent	352	10,194	7,680	18,226	16,229
Governance	1,815	20,424	15,864	38,103	38,779
	<u>33,885</u>	<u>324,726</u>	<u>272,788</u>	<u>631,399</u>	<u>599,744</u>

	2024	2023
	£	£
Governance costs comprise:		
Staff costs	21,698	29,088
Depreciation	478	440
Audit fees	5,779	4,442
AGM and annual report costs	707	225
Finance, legal and professional costs	4,757	1,359
Other costs	4,684	3,225
	<u>38,103</u>	<u>38,779</u>

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include back office costs, finance, human resources and governance costs.

The charity first identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between fundraising costs, and the two key charitable activities (tenant services and children's services).

Costs are apportioned on the following bases:

Cost:	Basis of apportionment:
Salaries	Allocated on time spent
Other support costs	Pro rata to staff full time equivalents
Audit fees	Governance
AGM and annual report cost	Governance

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Net movement in funds	2024	2023
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable for the audit of the charity's financial statements	5,779	4,442
Depreciation of owned tangible fixed assets	28,359	30,784
Loss on disposal of tangible fixed assets	2,623	-
	<u> </u>	<u> </u>

13 Auditor's remuneration		
Fees payable to the charity's auditor and associates:	2024	2023
	£	£
For audit services		
Audit of the financial statements of the charity	5,779	4,442
	<u> </u>	<u> </u>
For other services		
All other non-audit services	1,757	1,358
	<u> </u>	<u> </u>

14 Trustees	
None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.	

15

Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Management and administration	6	8
Direct and support staff	34	43
Total	40	51

Employment costs	2024	2023
	£	£
Wages and salaries	875,506	996,861
Social security costs	72,437	82,175
Other pension costs	37,866	43,363
	<u> </u>	<u> </u>
	985,809	1,122,399
	<u> </u>	<u> </u>

Redundancy and termination payments totalling £13,817 were made in the reporting period. These payments related to statutory redundancy payments only made during the year. No liability was outstanding at the year end.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Employees

(Continued)

The average full time equivalent number of employees during the year was; Management and administration 5 (2023: 7) and Direct and support staff 27 (2023: 32).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 - £70,000	-	1

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	204,907	227,089

The key management personnel of the charity comprise the Chief Executive and the Finance Manager, who are responsible for the day-to-day running of the charity. Key Management Personnel also included the Family Services Manager until 31 December 2023 and the Human Resources Manager until 31 July 2023.

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

17 Transfers

Total transfers of £797 were made from unrestricted funds to various restricted funds during the year to cover overspends on project costs.

Also, transfers of £5,272 were made from two restricted funds to unrestricted funds relating to capital expenditure used for unrestricted purposes.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2023	997,762	26,753	68,577	6,250	1,099,342
Additions	3,285	5,904	26,354	-	35,543
Disposals	(8,494)	-	(62,953)	-	(71,447)
At 31 March 2024	992,553	32,657	31,978	6,250	1,063,438
Depreciation and impairment					
At 1 April 2023	472,556	20,905	67,633	6,250	567,344
Depreciation charged in the year	21,863	1,804	4,692	-	28,359
Eliminated in respect of disposals	(5,871)	-	(62,953)	-	(68,824)
At 31 March 2024	488,548	22,709	9,372	6,250	526,879
Carrying amount					
At 31 March 2024	504,005	9,948	22,606	-	536,559
At 31 March 2023	525,206	5,848	944	-	531,998

19 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	52,887	76,832
Other debtors	3,250	3,250
Prepayments and accrued income	14,557	18,972
	70,694	99,054

20 Current asset investments

	2024 £	2023 £
Investment accounts and deposit funds	516,080	978,715

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

21 Loans and overdrafts

	2024 £	2023 £
Other loans	-	7,699
Payable after one year	-	7,699
Amounts included above which fall due after five years:		
Payable by instalments	-	7,699

22 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		19,870	21,908
Deferred income	26	52,060	75,096
Trade creditors		11,232	8,623
Other creditors	25	22,319	43,744
Accruals		21,861	24,325
		127,342	173,696

23 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Borrowings	-	7,699

The long-term loan is secured by a fixed charge dated 1 May 2019 over the freehold property.

Agreement was given by the lender to write off the whole debt, including interest, during the year.

24 Provisions for liabilities

	2024 £	2023 £
Pension scheme deficit contribution provision	97,248	143,381

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

24 Provisions for liabilities	(Continued)	
	2024	2023
Movements on provisions:		
	£	£
At 1 April 2023	143,381	180,226
Deficit contributions paid	(33,785)	(32,799)
Unwinding of discount factor (interest expense)	6,563	4,144
Remeasurements - impact of any change in assumptions	306	(8,190)
Remeasurements - amendments to the contribution schedule	(19,217)	-
	<u>97,248</u>	<u>143,381</u>
At 31 March 2024	<u>97,248</u>	<u>143,381</u>
Income and expenditure impact		
Interest expense	6,563	4,144
Remeasurements – impact of any change in assumptions	306	(8,190)
Remeasurements – amendments to the contribution schedules	(19,217)	-
	<u>(12,348)</u>	<u>4,046</u>
Costs recognised in income and expenditure account	<u>(12,348)</u>	<u>4,046</u>
Assumptions	4.95%	5.18%
Rate of discount	<u>4.95%</u>	<u>5.18%</u>

The discount rate shown above is the equivalent single discount rate which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

25 Money held as agent

Included within other creditors are monies held as agents. The EC Roberts Centre have no input into the generation of income or expenditure of these funds, they are merely holding the money on behalf of a third party. The following is an analysis of monies held as agents:

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
PCC Furniture Fund	19,124	14,532	30,296	-	3,360
HIVE and HIWCF	8,851	1,140	5,435	-	4,556
	<u>27,975</u>	<u>15,672</u>	<u>35,731</u>	<u>-</u>	<u>7,916</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

26 Deferred income

	2024 £	2023 £
Other deferred income	52,060	75,096
Deferred income is included in the financial statements as follows:		
	2024 £	2023 £
Deferred income is included within:		
Current liabilities	52,060	75,096
Movements in the year:		
Deferred income at 1 April 2023	75,096	104,913
Released from previous periods	(72,836)	(98,565)
Resources deferred in the year	49,800	68,748
Deferred income at 31 March 2024	52,060	75,096

Deferred income comprises income received in advance from grants, Nursery and Contact Centre fees, and tenant property rents.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

27 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £34,355 (2023 - £39,851).

Employee Benefit Obligations

SCHEME: TPT Retirement Solutions – Career Average Revalued Earning ("CARE") Pension Scheme

The charity participates in the scheme, a multi-employer scheme which provides benefits to some 36 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2022. This valuation showed assets of £49.6m, liabilities of £57.1m and a deficit of £7.5m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid to the scheme as follows:

Deficit contributions

From 1 April 2024 to 31 March 2027: £1,672,000 per annum
(payable monthly and increasing by 3.0% each year on 1 April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement, the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision £97k (2023: £143k) see note 24.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

28 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Circle of Support	55	31,922	(31,824)	91	244
Boost	-	25,000	(25,000)	-	-
SENDIF	2,427	6,906	(6,362)	-	2,971
Children in Need	-	10,471	(10,471)	-	-
New Start	-	10,000	(10,000)	-	-
Family Festival	-	6,790	(7,080)	290	-
Access to Work	-	5,904	(492)	-	5,412
Screwfix Foundation	-	5,000	-	(5,000)	-
Early Years Pupil Premium	1,148	3,747	(4,448)	-	447
Raise Family Service	-	14,167	(14,586)	419	-
Others <£3,000	1,683	16,394	(16,188)	(275)	1,614
	<u>5,313</u>	<u>136,301</u>	<u>(126,451)</u>	<u>(4,475)</u>	<u>10,688</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
National Lottery Community fund	264	29,538	(29,755)	8	55
Boost	-	25,000	(25,000)	-	-
SENDIF	3,528	10,429	(11,530)	-	2,427
Children in Need	-	10,170	(10,170)	-	-
Partnership Foundation: New Start	-	3,333	(3,333)	-	-
Early Years Pupil Premium	628	4,116	(3,596)	-	1,148
Raise Family Service	-	1,667	(14,800)	13,133	-
The Sobell Foundation - New Start	1,732	5,367	(7,132)	33	-
B&Q Foundation	-	5,000	(5,000)	-	-
Partnership Foundation - Refugee Families	-	3,377	(3,377)	-	-
Wave 105	-	4,728	(354)	(4,374)	-
Other <£3,000	3,446	13,468	(15,098)	(133)	1,683
	<u>9,598</u>	<u>116,193</u>	<u>(129,145)</u>	<u>8,667</u>	<u>5,313</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

28 Restricted funds

(Continued)

National Lottery Community Fund - Circle of Support

Partnership with The You Trust and Hope Church supporting individuals who have been referred via a visit to a foodbank to identify and develop their circle of support, which could consist of family, friends, volunteers or other agencies.

Horlock Educational Trust - Boost

Grant received from the Horlock Educational Trust to support the Boost programme for care leavers.

SENDIF

Local Authority funding to support the needs of children with special educational needs attending the Roberts Day Nursery.

Children in Need

Grant funding for the holiday play scheme.

Partnership Foundation - New Start

Funding from the Partnership Foundation to provide a part-time New Start worker helping those moving on from temporary accommodation decorate their new homes and learn decorating skills.

Family Festival

Donations received to support the Summer of Love family festival held by The Roberts Centre and Home Start in September 2023.

Access to Work Grant

Grant funding received from the DWP to purchase equipment supporting a staff member. The equipment has been capitalised and the unexpended balance represents its net book value at the year-end.

Screwfix Foundation

Grant funding to replace a boiler and assist with IT infrastructure. The expenditure has been capitalised under fixed assets and transferred to unrestricted funds in accordance with the provisions of the Charities SORP.

Early year Pupil Premium

Local Authority funding to support the needs of disadvantaged children attending the Roberts Day Nursery.

Raise Family Service

The Raise project supports vulnerable families whose level of need fluctuates.

The Sobell Foundation - New Start

Funding from the Sobell Foundation to provide a part-time New Start worker helping those moving on from temporary accommodation decorate their new homes and learn decorating skills.

B&Q Foundation

Grant funding to help service users decorate their homes.

Partnership Foundation - Refugee Families

Funding to help refugee families buy furniture and household goods when moving into private rented accommodation.

Wave 105 - Nursery Equipment

Grant funding to buy equipment for the Roberts Day Nursery.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

29 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Building Project fund	263,293	10,862	(120,357)	(26,354)	-	127,444
General funds	1,287,647	1,050,975	(1,214,503)	30,829	12,348	1,167,296
	<u>1,550,940</u>	<u>1,061,837</u>	<u>(1,334,860)</u>	<u>4,475</u>	<u>12,348</u>	<u>1,294,740</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
Building project fund	300,000	206	(36,913)	-	-	263,293
General funds	1,369,824	1,411,054	(1,488,610)	(8,667)	4,046	1,287,647
	<u>1,669,824</u>	<u>1,411,260</u>	<u>(1,525,523)</u>	<u>(8,667)</u>	<u>4,046</u>	<u>1,550,940</u>

Designated Building Project Fund

Unrestricted reserves which are to be put towards the building of the new Roberts Centre, as referred to within the "Future Developments" section of the Trustees' Report.

Unrestricted General Funds

These funds can be used for any purpose to further the objectives of the charity.

30 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	531,147	5,412	536,559
Current assets/(liabilities)	860,841	5,276	866,117
Provisions	(97,248)	-	(97,248)
	<u>1,294,740</u>	<u>10,688</u>	<u>1,305,428</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

30 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	531,998	-	531,998
Current assets/(liabilities)	1,170,022	5,313	1,175,335
Long term liabilities	(7,699)	-	(7,699)
Provisions	(143,381)	-	(143,381)
	<u>1,550,940</u>	<u>5,313</u>	<u>1,556,253</u>

31 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	30,303	28,658
Between two and five years	39,818	38,805
	<u>70,121</u>	<u>67,463</u>

32 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

33	Cash generated from operations	2024 £	2023 £
	Deficit for the year	(263,173)	(127,215)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(33,244)	(12,593)
	Loss on disposal of tangible fixed assets	2,622	-
	Depreciation and impairment of tangible fixed assets	28,360	30,784
	Difference between pension charge and cash contributions	12,348	4,046
	Movements in working capital:		
	Decrease in debtors	28,360	101,537
	(Decrease) in creditors	(23,318)	(23,442)
	(Decrease) in provisions	(46,133)	(36,845)
	(Decrease) in deferred income	(23,036)	(29,817)
	Cash absorbed by operations	(317,214)	(93,545)

34	Analysis of changes in net funds	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
	Cash at bank and in hand	271,262	135,423	406,685
	Cash equivalents	978,715	(462,635)	516,080
		1,249,977	(327,212)	922,765
	Loans falling due after more than one year	(7,699)	7,699	-
		1,242,278	(319,513)	922,765

Accounts

REGISTERED COMPANY NUMBER: 03346119 (England and Wales)
REGISTERED CHARITY NUMBER: 1066611

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
THE E C ROBERTS CENTRE**

THE E C ROBERTS CENTRE

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FOR THE YEAR ENDED 31 MARCH 2023**

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THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The focus of our Work

Our main objectives continue to be to work with families to reduce the incidence and impact of homelessness, family breakdown and social exclusion. The strategies we have used to meet these objectives include:

Development and delivery of innovative childcare services that improve children's life chances, by:

- Designing and piloting services which address unmet need for children and young people, especially homeless families and those at risk of homelessness and those children whose parents have separated.
- Working with partners to improve the life chances of Care Leavers enabling them to achieve their potential.
- Continually improving our services.

Development and delivery of innovative resettlement services that reduce the incidence of homelessness year on year, by:

- Designing and piloting services which address unmet needs of families and vulnerable people
- Provision of evolving pathways for vulnerable families striving to improve their circumstances, in partnership with other organisations.
- Continually improving our services.

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

How our activities deliver public benefit

The local picture

The majority of our services are provided in Portsmouth, Havant and Gosport, which sadly have high levels of deprivation, unemployment and homelessness.

Portsmouth is the UK's only island city and the 2nd most densely populated area outside central London. Charles Dickens Ward (CDW) is in the most deprived 10% of wards in the country, with parts in the most deprived 1%, yet sits alongside our flagship cultural assets and regeneration projects. The ONS Health Index shows that health in Portsmouth was worse than the England average in 2019 and that our relative position is getting worse.

Portsmouth population by age

Our city's Health and Wellbeing Strategy (2022-2030) identifies 5 'causes of the causes' (wider determinants) of poor health outcomes in our city.

Tackling Poverty: 25% of households in Portsmouth are in relative poverty reaching 45% in some localities.

Educational attainment: nearly 4 in 10 pupils left school in 2022 without GCSE English and Maths, resulting in Portsmouth being one of 12 Priority Education Investment Areas nationally.

Housing: nearly half of Portsmouth's housing is terraced, over 100 years old, and energy inefficient. Over 5,000 households are overcrowded (2021 Census) and the council sees over 2,000 homelessness approaches each year.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Air quality and active travel: in 2021 over 6% of premature deaths in Portsmouth were attributable to poor air quality, while less than a quarter of journeys were walked or cycled.

Children and young people: In January 2021,

- 25% of Portsmouth pupils of all ages were of a non-White British ethnicity.
- The South locality is the most ethnically diverse with 33% of all pupils of non-White British ethnicity.
- 29% and 15% of pupils living in the Central and North localities are of non-White British ethnicity.

Future population of Portsmouth

Children and young people

Between 2021 and 2043 the population aged 0-4 years is likely to remain relatively stable with an increase of 9%, which is roughly 1,000 infants. The 5-11 years age group is projected to reduce by 2030, roughly by 2,100 fewer children compared to 2021, before increasing again by 2043 with an additional 600 children compared to 2030. The 12-17 years age group is predicted to remain relatively stable with a decrease of 8% by 2043, which is around 1,100 children. The 18-24 years age group is expected to increase by 16% by 2030, which is around 5,100 more young persons compared to 2021, before going down again by 2043 which is almost 3,100 fewer compared to 2030.

Life expectancy

Life expectancy in Portsmouth is shorter than England and there are significant inequalities within Portsmouth. A man born in Portsmouth's most deprived areas can, on average, expect to live nine years fewer than one born in the least deprived parts of the city. Men and women in the city can expect to live 62 years in good health, but this varies by 15 years for men and 14 years for women between more and less deprived areas. The likelihood of dying prematurely (before 75) in Buckland, City Centre and Somerstown is twice as high as in England.

Nearly a quarter of children in Portsmouth are living in relative poverty

Department for Work and Pensions figures show 8,870 children in Portsmouth were living in relative poverty in the year ending April 2022. It meant 23.9% of children in the area were in a family whose income was below 60% of average household income and claimed child benefit and at least one other household benefit. Overall, it was up from 21.6% of children who were living in poverty in 2020-21 and up from 15.6% seen in 2014-15 when comparable records began. Elsewhere in the region, 3,109 children in Gosport were living in relative poverty in the year ending April 2022 - 21.2% of children in the area were in a family whose income was below 60% of average household income and claimed benefits.

Religion in Portsmouth

In 2021, 47.1% of Portsmouth residents reported having "No religion", making it the most common response in this local authority area (up from 35.0% in 2011). Because the census question about religious affiliation is voluntary and has varying response rates, caution is needed when comparing figures between different areas or between censuses. Across the South East, the percentage of residents who described themselves as having "No religion" increased from 27.7% to 40.2%, while across England the percentage increased from 24.8% to 36.7%.

Employment in Portsmouth

Of Portsmouth residents aged 16 years and over, 54.2% said they were employed (excluding full-time students) in 2021, a similar percentage as in 2011 (54.0%). In 2021, just over 1 in 40 people (2.9%) said they were unemployed, compared with 3.9% in 2011. The percentage of retired Portsmouth residents decreased from 17.4% to 17.1%. The percentage of people aged 16 years and over (excluding full-time students) who were employed fell from 59.0% to 57.6% across the South East. Across England, the percentage fell from 56.5% to 55.7%.

Childhood obesity rates in Portsmouth are high, with 27.3% of Year 6 children being obese in 2021/22. This means the rates in Portsmouth are much higher than the England and Southeast average.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Housing and Homelessness has seen a consistent growth since 2014 in people approaching the council for help as homeless, with over 2,000 homeless approaches to the council in 2020/21, 94% of whom were born in the city or with a long-term connection to it. Pandemic-related restrictions such as the eviction ban have now been lifted. Ensuring adequate and suitable homes in the city is a critical issue.

The nature of tenure is also an importance influence on people's experience of their housing. There are around 90,000 homes in the city and nearly 59% of these are owner occupied; 22% are rented in the private sector; 11% are rented from the Council and 8% are rented from other social landlords.

Portsmouth has a significantly higher level of overall deprivation than the England average. The JSNA indicates that frontline statutory and voluntary services are reporting that increasing numbers of people are in debt and needing support. There are 14 wards within Portsmouth with residents in parts of Charles Dickens, Paulsgrove, Cosham and St Thomas wards experiencing the highest deprivation in the city, and poorer wellbeing.

Portsmouth has significantly higher rates of risk factors for mental ill health - It is estimated that 22,100 Portsmouth residents aged 18-64yrs are affected by at least one common mental health disorder - 6,000 people access Adult Mental services annually - Portsmouth has the highest level of excess winter deaths of our comparator cities with similar levels of deprivation.

Index of Multiple Deprivation Portsmouth is ranked 59th of 326 local authorities where 1 is the most deprived in terms of the average score (previously ranked 63rd of 326 local authorities).

Deprivation - Even before the cost-of-living crisis, nearly 8,000 children were in relative low-income families (before housing costs), including more than 1 in 3 children in Charles Dickens Ward. And over 6,500 people aged over 60 are estimated to live in income deprivation.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

Our main activities and those whom we try to help are listed below. All our charitable activities focus on the reduction of homelessness and on reducing the impact of family breakdown and social exclusion and are undertaken to further our charitable purposes for the public benefit.

We focus our energies on designing and delivering services for those who are struggling with homelessness or family relationship breakdown, with an emphasis on meeting the needs of children and young people, who are particularly affected by their families' plights.

Our commitment is to provide services with targeted interventions for families tackling complex issues, which include debt, homelessness, parenting difficulties, co-parenting, managing money, lifestyle changes, mental health and learning difficulties, low educational attainment continues.

Working with us

The charitable company's policy is to consult and discuss with employees, through unions, staff working groups and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the company's continues and that the appropriate training is arranged. It is the policy of the company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Who used and benefited from our services?

The ethos of the organisation ensures that the families we work with will be treated with respect but that we will be honest and work to help clients to understand the consequences of their actions and decisions. In many cases, families have not grasped that their circumstances and options depend on the informed choices they make. Families are the core of our society and we need to invest in and assist the adults in families to parent and act as role models for their children. We help them to learn the skills needed to keep a safe roof over their children's heads.

Working within the scope of our objectives and the limitations of funding, we provided a wide range of services to over 1000 families in 2022/23. 2022 has been challenging for all and by the end of the financial year we were affected by significantly higher than inflation rises combined with a loss of a contract which we had run since we wrote the model in 1995. Responding to the needs and impact that of local and national pressure has on families and vulnerable single people is a vital statement of why the Roberts Centre exists.

The Board of the Roberts Centre were aware and with the Senior Management team planning for the financial impact of the unprecedented inflation increases along with the loss of a service income. A restructure and recovery plan was approved by the Board and they agreed to invest reserves in the recovery plan. Over the next two years we aim to be at breakeven position.

Main Services

The Supported & Intensive Supported Housing Scheme

This service was designed by the Roberts Centre in 1995 and over the years we have improved its practice and efficacy. The service was commissioned by Portsmouth City Council and in early 2023 we were notified of a significant change in the contractual terms which (given we had to be able to provide 40+ hostel accommodation) we could not satisfy, so did not bid. This contract moved to another provider on 30th September 2022.

Between April 2022 and Oct 2022 48 families were supported through the scheme and 10 were successfully signed off and now have a secure tenancy with Portsmouth City Council.

Temporary Accommodation Service

The Temporary Accommodation Service (TAS) manage 31 fully furnished properties and a shared house with 11 rooms for homeless families and single people in Portsmouth. TAS works closely with Portsmouth City Council, supporting clients to work through a difficult and anxious time in their lives to enable them to move forward to sustain their own tenancy in the future. Each family member is supported and the centre offers additional services to the children and young people.

From April 2022 to March 2023 the service accommodated and supported 116 families/single vulnerable people.

We provide free places in the Roberts Day Nursery for children from birth to 5 years who are living in temporary accommodation and also a dedicated holiday play scheme. These children have, in most cases, suffered the distress of losing their home and moving away from school, family and friends. While families are in TAS, their keyworker will work with them to improve their budgeting, home management and parenting skills and help them towards moving into their next property.

Family Tenancy Support

They provided tenancy/accommodation support to families identified by housing providers or by self-referral. The families benefit from structured targeted support to acquire the skills to maintain their tenancies. Since 2021 this service has supported Families from Afghanistan and Ukraine.

The ARAP Scheme - Afghan Relocations and Assistance Policy

This is for Afghan citizens who worked for or with the UK Government in Afghanistan in exposed or meaningful roles and may include an offer of relocation to the UK for those deemed eligible by the Ministry of Defence and who are deemed suitable for relocation by the Home Office.

THE E C ROBERTS CENTRE
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FOR THE YEAR ENDED 31 MARCH 2023

Families who arrived into the UK may have come to us from bridging hotels in the UK and have indefinite leave to remain in the country. Families are housed in MOD temporary accommodation with tenancy and move-on support delivered by The Roberts Centre. We have supported 13 families between April 22 and March 23.

Homes4Ukraine scheme

The scheme is open to Ukraine nationals who were in Ukraine on or immediately before 1st January 2022 and have been sponsored by a host in Portsmouth. The Roberts Centre work in partnership with Portsmouth City Council to support guests alongside their host families to settle in the Portsmouth area, access English classes, register for services for themselves and their children and seek work and move-on opportunities. We have worked with 86 families on the Homes4Ukraine scheme this year.

Family Intervention Project

These services use the Family Intervention Project (FIP) model which was designed on the model of the acclaimed Dundee Family Project. The model uses a combination of challenge and support. The Family Intervention Project works with families causing anti-social behaviour and at risk of losing their homes. In 2022/23 families were supported in Gosport area. Over 85% of all closed cases improved their tenancy stability, reduced debt and improved their children's outcomes. This project is about establishing positive behaviour patterns, and not just about reducing negative behaviour.

Adult Intervention Project

Building on the success of FIP, we designed and deliver an Adult Intervention Project for vulnerable single people through Portsmouth Local Authority housing service using the core elements of an intensive, lead professional, multi-agency small step approach. This is the only project of its kind nationally.

Adult Intervention Project /Housing Options

This service was developed during the year to support vulnerable people placed in Bed & Breakfast, Hotel accommodation who have been identified as likely to need support to help them cope to meet the expectations of the accommodation provider.

RAISE

This is a project supporting families where Parents have learning difficulties in Gosport who are in need of long-term, light touch support. Referrals are from Hampshire Social Care. This service is funded by two charitable trusts.

From April 2022 to March 2023 the projects made a difference for 53 families and single people.

Circle of Support

The Circle of Support Service started in July 2016 and works in partnership with people who are in immediate hardship and need assistance in addressing the underlying issues causing their crisis. Support can be provided to assist with crisis arising from debt, fuel or food poverty, other financial issues, homelessness or family breakdown. During 2022-2023 15 clients received ongoing support through the service.

The Child Contact Service

In society many families' relationships breakdown, which often leads to challenges regarding co-parenting and child contact. We have been providing Supervised and Supported child contact services for 28 years in Portsmouth, this service relies on the dedicated support of a band of volunteers. Research tells us that children have better outcomes when they have contact with their non-resident parent. We provide a neutral, safe, child-focussed environment for children to have supported contact with non-resident parents, grandparents or siblings. In Portsmouth, in 2022-2023, we provided Child Contact for children from 158 families.

The Boost Project

This is Portsmouth based and aims to improve life chances and outcomes for young people who are either being looked after by the local authority or about to leave care. This service provides bespoke one to one sessions and proactively maintains support until the young person is 25 years old. In 2022/23 52 young people were supported in BOOST.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Alongside supporting with aspects like housing, peer pressures, benefits, employment or college – Boost young people complete a Workbook to Independence. There are 5 areas in the workbook: Money, Living Skills, Health and Wellbeing, Housing and Community and Employment and Training. The Workbook has been accredited through Highbury College so that the young people can now gain a City & Guilds award.

Boost received additional Charitable Trust funding support so we can do so much more to help young people to access educational opportunities and qualifications.

More than anything, Boost offers a non-judgemental approach where we will support young people in understanding their choices, building on their future independence and helping them make positive decisions.

Boost Plus

This is a Supported Housing Scheme that gives young people in the Boost Service the chance to live in a Roberts Centre Sub-let property via PCC. These are young people who PCC will not currently offer a direct tenancy to due to lack of tenancy history or a poor tenancy history. If successful on the scheme, the young person takes over the tenancy from ECRC, making them a PCC tenant. 13 young people had this opportunity this year.

Temporary Accommodation Service for Looked after Young People - TASLYP

The Roberts Centre offer a really exciting experience for young people to stay in a Portsmouth City Council property for 6 weeks. This gives a real taste of independence that is so vital - as often the reality of having your own property is very different to the preconceptions.

The young person is expected to pay a small service charge as well as paying for electricity and buying their own food. This is an excellent way to learn responsibilities, improve budgeting skills and learn what it means to be a good neighbour. This also helps young people gain confidence in their abilities. 5 young people were intensely supported to be able to have a 6 week stay this year.

The Roberts Day Nursery

This operates 8am – 6pm, 51 weeks of the year, offering high quality care and education Ofsted 'GOOD' for children from birth to five years. 80 children were cared for, nurtured and educated in the Nursery in 2022/23.

We provide both an educationally stimulating and nurturing environment with plenty of physical activity in our bespoke secure garden. The curriculum planning allows the children to access the garden in all weathers.

Learning is fun and we use this approach whilst following curriculum activities and planning for individual needs of each child during our daily routines.

The Nursery is an open plan area, promoting peer learning and ensuring that staff are supervising the children at all times. We provide an environment where children can grow and develop in an environment that is loving, friendly and happy. Our families are provided with facilities including a garden and multisensory room with sensory equipment for the children to enjoy on a daily basis.

We ensure that all the children's achievements are recorded in a learning journey, which is shared with parents/carers. At the end of their time with us, together with the parents, children can look back and see just how much they have learnt.

Play scheme

Normally this is an offsite play scheme for children aged 5–13 years. 54 children attended the Playscheme from Temporary Accommodation and Supported Housing in 2022/23. Staff delivered activities to help them make friends, have fun and learn about the importance of a healthy lifestyle. They found out about the local area and had some great experiences.

Manage your Money courses

Supporters who had delivered the previous programme we ran redesigned the course to meet more current needs. This is a very user-friendly course and is well received by users, many of whom left school early or have limited literacy skills. Whilst Covid prevented coming together for a course, Manage your Money resources were provided for people we support.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Incredible Years and Strengthening Families Courses

We provide courses to help all family members learn and work together to communicate and understand boundaries and a positive way forward.

Tastes Great Cookery School

This is run where possible with a guest cook from a local restaurant and volunteers running cookery classes for clients. During Covid-19, due to restrictions, we sent out the makings and recipes to families to do at home, but in 2022-23 we returned to delivering courses.

Service User Involvement

It is our belief that service users being involved in the recruitment of staff helps us to find the right people. It is the role of the Service User Involvement Worker to ensure our service users' voices are heard. This can be by gaining feedback to ensure the support we give best meets their needs, to becoming actively involved as opportunities arise e.g. getting involved in the recruitment of staff, being a part of focus groups.

FINANCIAL REVIEW

Financial position

The E C Roberts Centre has seen its income decrease by 19.4% from £1,823,216 in 2022 to £1,527,453 in 2023. This decrease can be attributed to a fall in income from Tenants Services within charitable activities. Expenditure in the year decreased by 5.6% from £1,753,505 in 2022 to £1,654,668 in 2023.

The overall deficit for the year was £123,169 (2022: surplus of £75,521) of which £4,286 was attributable to restricted funds (2022: deficit of £2,262) and a £118,883 deficit to unrestricted funds (2022: surplus of £77,783).

During the year there were recognised gains on the defined benefit scheme of £4,046 (2022: gain of £5,810). The unrestricted deficit excluding this non-cash movement is £114,262 (2022: £73,041). This was against a budgeted deficit of £70,126.

Total restricted funds at the balance sheet date amounted to £5,312 (2022: £9,598) and unrestricted funds totalled £1,550,941 (2022: £1,669,824).

The board are extremely grateful for the support of Children in Need, the National Community Lottery Fund, the Sobell Foundation, the Horlock Educational Trust, the Partnership Foundation, Wave 105 Cash For Kids, EMR Group, the B&Q Foundation, churches, faith groups, schools, organisations and individual gifts.

Investment policy and objectives

Under the memorandum and Articles of association, the Charity has the power to invest in any funds which the Board deems suitable.

The trustees, having regard to the liquidity requirements of the Charity, have operated a policy of keeping available funds in interest-bearing deposit accounts and seek to achieve a rate of interest as high as possible whilst maintaining security and availability. At a time of exceptionally low investment returns and high risk in the finance markets, this policy will be maintained, and funds will only be placed with conservatively managed institutions.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

The charity aims to maintain reserves at a level sufficient to ensure that, in the event of a significant drop in funding, the charity will be able to continue its activities while consideration is given to ways in which additional funds may be raised.

The Board intends to maintain a level of reserves at between three and six months of expenditure. The Board will monitor the reserves annually and management are required to notify the board if at any time reserves change to a level outside the three-to-six month range.

FUTURE DEVELOPMENTS

New Roberts Centre

In the medium/long term, we hope to bring all our services onto to one site in Portsmouth so we can provide a seamless service with easy access to all our expertise and skills.

Social Housing for the most vulnerable

In the medium/long term the Board have identified the need to increase the amount of social housing for vulnerable families and people in Portsmouth to meet the increasing need and to mitigate the diminishing supply.

Increase our donor/charitable support

We know we need to increase our charitable support to ensure we can continue to support the most vulnerable in an environment where the previous methods and levels of support in the community are swiftly and significantly reducing.

The Charity has introduced its impact/outcome assessments so we are able to measure and prove the value and efficacy of our services to funders and others who may want to follow our models.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The EC Roberts Centre is a registered charity, number 1066611 and a company limited by guarantee registered in England and Wales, number 3346119.

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

Recruitment and appointment of new trustees

At least once every two years the Board undertakes a Skills Audit to ensure we have the right balance of skills in a changing environment. All prospective members complete an application form which the Board considers to determine whether they meet the skills requirement before the Board calls them for interview. All Board members have an enhanced DBS check.

All Board members are provided with an induction pack which includes basic information about the Centre and a copy of the Memorandum and Articles. All Board members have annual safeguarding training. They also attend a half-day induction at the EC Roberts Centre to introduce them to the services and staff.

Trustees meet bi-monthly plus an annual Vision Day and the Board's meetings work to an agreed agenda, which allows time for open discussion on issues related to the EC Roberts Centre's areas of interest and public benefit. Business is conducted between Board meetings through the Finance & Audit Sub-Committee. The terms of reference for this Committee set out the power and authority delegated to it. The day-to-day management of the EC Roberts Centre is the responsibility of the Chief Executive who reports to each Board meeting and communicates with Board members at other times when necessary.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Remit of Finance and Audit Sub-Committee

The Finance and Audit Sub-Committee assists the Board in the development of finance strategies, internal and external audits and reviews of finance and risk policies and procedures. The Committee also monitors financial performance and make recommendations to the Board of Trustees concerning financial aspects of the EC Roberts Centre.

The Trustees have a risk management strategy, which comprises:

- an annual review of the risks the charity may face;
- systems and procedures to mitigate those risks identified in the plan
- procedures designed to minimise any potential impact on the Charity should those risks materialise

Disclosure of Information to Auditors

Each of the Directors has confirmed that there is no information of which they are aware which is relevant to the audit but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

In accordance with Section 385 of the Companies Act 1985, a resolution proposing that Morris Crocker be appointed as auditors of the Company will be put to the Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03346119 (England and Wales)

Registered Charity number

1066611

Registered office

84 Crasswell Street
Portsmouth
Hampshire
PO1 1HT

Trustees

C Ackroyd	Resigned 30 September 2022
M Childs	
J Collins	
J Craven	
M Geary	
R White	
T Floyd	
M Kirby	
I Richens	Appointed 10 May 2022
L Taylor	Appointed 12 July 2022

Chief Executive

C Damper

Company Secretary

C Damper

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Bankers

Lloyds Bank plc
St John's Centre
Hedge End
Southampton
Hampshire
SO43 4QU

Patrons

Rt Rev Dr Jonathan Frost – Anglican Bishop of Portsmouth
The Duchess of Richmond and Gordon
HM Lord-Lieutenant of Hampshire

The Board and staff of the Roberts Centre were sad to learn of the death of the Duchess of Richmond and Gordon in June 2023. We are very grateful for her continuing support for the Centre over many years.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The E C Roberts Centre for the purposes of company law) are responsible for preparing the Report of the Trustees 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 to 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Auditors

As part of best practice and good governance the audit will be put out to tender for the 2023-24 financial year.

Approved by order of the board of trustees on 11 July 2023 and signed on its behalf by:

M Geary - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE E C ROBERTS CENTRE

Opinion

We have audited the financial statements of The E C Roberts Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE E C ROBERTS CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE E C ROBERTS CENTRE

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 24 August 2023

THE E C ROBERTS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	56,671	24,073	80,744	84,164
Charitable activities	5				
Tenants Services		1,101,202	64,904	1,166,106	1,469,535
Childrens services		233,463	27,215	260,678	257,404
Other trading activities	3	2,242	-	2,242	3,165
Investment income	4	12,593	-	12,593	2,837
Other income		5,090	-	5,090	6,111
Total		<u>1,411,261</u>	<u>116,192</u>	<u>1,527,453</u>	<u>1,823,216</u>
EXPENDITURE ON					
Raising funds	6	37,977	-	37,977	34,060
Charitable activities	7				
Tenants Services		1,016,656	90,551	1,107,207	1,296,544
Childrens services		470,890	38,594	509,484	422,901
Total		<u>1,525,523</u>	<u>129,145</u>	<u>1,654,668</u>	<u>1,753,505</u>
NET INCOME/(EXPENDITURE)		(114,262)	(12,953)	(127,215)	69,711
Transfers between funds	22	(8,667)	8,667	-	-
Other recognised gains/(losses)					
Actuarial gains on defined benefit schemes		4,046	-	4,046	5,810
Net movement in funds		(118,883)	(4,286)	(123,169)	75,521
RECONCILIATION OF FUNDS					
Total funds brought forward		1,669,824	9,598	1,679,422	1,603,901
TOTAL FUNDS CARRIED FORWARD		<u>1,550,941</u>	<u>5,312</u>	<u>1,556,253</u>	<u>1,679,422</u>

The notes form part of these financial statements

THE E C ROBERTS CENTRE

**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	13	531,998	556,221
CURRENT ASSETS			
Debtors	14	99,054	200,591
Investments	15	978,715	920,140
Cash at bank		<u>271,262</u>	<u>417,206</u>
		1,349,031	1,537,937
CREDITORS			
Amounts falling due within one year	16	(173,696)	(226,955)
		<u>1,175,335</u>	<u>1,310,982</u>
NET CURRENT ASSETS			
		<u>1,175,335</u>	<u>1,310,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,707,333	1,867,203
CREDITORS			
Amounts falling due after more than one year	17	(7,699)	(7,555)
PENSION LIABILITY	23	(143,381)	(180,226)
		<u>1,556,253</u>	<u>1,679,422</u>
NET ASSETS			
		<u>1,556,253</u>	<u>1,679,422</u>
FUNDS	22		
Unrestricted funds		1,550,941	1,669,824
Restricted funds		<u>5,312</u>	<u>9,598</u>
TOTAL FUNDS		<u>1,556,253</u>	<u>1,679,422</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2023 and were signed on its behalf by:

J Craven - Trustee

THE E C ROBERTS CENTRE

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(93,402)</u>	<u>(99,603)</u>
Net cash used in operating activities		<u>(93,402)</u>	<u>(99,603)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,561)	-
Purchase of investments		(58,574)	-
Interest received		<u>12,593</u>	<u>2,837</u>
Net cash provided by investing activities		<u>(52,542)</u>	<u>2,837</u>
Change in cash and cash equivalents in the reporting period		(145,944)	(96,766)
Cash and cash equivalents at the beginning of the reporting period		<u>417,206</u>	<u>513,973</u>
Cash and cash equivalents at the end of the reporting period		<u><u>271,262</u></u>	<u><u>417,206</u></u>

The notes form part of these financial statements

THE E C ROBERTS CENTRE

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(127,215)	69,711
Adjustments for:		
Depreciation charges	30,784	30,091
Interest received	(12,593)	(2,837)
Decrease/(increase) in debtors	101,537	(80,102)
Decrease in creditors	(57,161)	(85,676)
Difference between pension charge and cash contributions	<u>(28,754)</u>	<u>(30,790)</u>
Net cash used in operations	<u><u>(93,402)</u></u>	<u><u>(99,603)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	<u>417,206</u>	<u>(145,944)</u>	<u>271,262</u>
	<u>417,206</u>	<u>(145,944)</u>	<u>271,262</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>920,140</u>	<u>58,575</u>	<u>978,715</u>
	<u>920,140</u>	<u>58,575</u>	<u>978,715</u>
Debt			
Debts falling due after 1 year	<u>(7,555)</u>	<u>(144)</u>	<u>(7,699)</u>
	<u>(7,555)</u>	<u>(144)</u>	<u>(7,699)</u>
Total	<u><u>1,329,792</u></u>	<u><u>(87,514)</u></u>	<u><u>1,242,278</u></u>

The notes form part of these financial statements

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities based on staff costs or headcount by the relevant staff or activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Fixtures and fittings	- at varying rates on cost
Motor vehicles	- 20% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Going concern

The financial statements have been prepared on the going concern basis. When assessing going concern the trustees are obliged to take into account all available information about the future for at least, but not limited to, the period of 12 months from the date the accounts are approved. The trustees' financial projections have taken into account the ongoing impact of the loss of a key contract in 2022/23. However, restructuring measures, the active pursuit of new sources of income, and the current level of free reserves have enabled the trustees to satisfy themselves that the charity remains a going concern.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension scheme deficit payments

The association participates in a multi-employer pension scheme which is in deficit. Provision has been made for the deficit contributions payable and the trustees have relied upon information received from the Pensions Trust to determine the provision valuation.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Gifts	45,227	63,356
Grants of a general nature	<u>35,517</u>	<u>20,808</u>
	<u>80,744</u>	<u>84,164</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>2,242</u>	<u>3,165</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>12,593</u>	<u>2,837</u>

All of the charity's investment income arises from money held in interest bearing deposit accounts and deposit funds.

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Services provided under contract	Tenants Services	880,516	960,438
Charitable rental income	Tenants Services	218,041	436,264
Grants	Tenants Services	67,549	72,833
Fees receivable	Childrens services	243,166	243,302
Services provided under contract	Childrens services	4,500	5,002
Grants	Childrens services	<u>13,012</u>	<u>9,100</u>
		<u><u>1,426,784</u></u>	<u><u>1,726,939</u></u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Blagrove Trust	-	11,001
Children in Need	10,170	91
Portsmouth City Council	-	2,700
National Lottery Community Fund: Circle of Support	29,538	29,739
Sobell Foundation	5,367	10,051
Thrive	-	668
Ministry of Justice: Supported Contact	2,500	2,500
Hampshire County Council	-	9,751
Horlock Educational Trust	25,000	12,500
Kickstart Scheme	2,986	2,932
Partnership Foundation: New Start	3,333	-
Partnership Foundation: Raise	<u>1,667</u>	<u>-</u>
	<u><u>80,561</u></u>	<u><u>81,933</u></u>

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Support costs (see note 8)	37,390	33,487
Other fundraising costs	36	74
Depreciation	<u>551</u>	<u>499</u>
	<u><u>37,977</u></u>	<u><u>34,060</u></u>

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Tenants Services	765,683	341,524	1,107,207
Childrens services	<u>288,654</u>	<u>220,830</u>	<u>509,484</u>
	<u>1,054,337</u>	<u>562,354</u>	<u>1,616,691</u>

Direct costs

	Tenants Services £	Childrens services £	2023 Total activities £	2022 Total activities £
Staff costs	510,894	209,892	720,786	730,954
Other employment-related costs	53,176	39,519	92,695	61,810
Depreciation	18,681	11,112	29,793	29,194
Tenant property costs	141,662	-	141,662	278,142
Other premises costs	935	5,989	6,924	4,604
Office and IT costs	13,753	3,181	16,934	21,116
Finance, legal and professional costs	2,003	4,562	6,565	3,291
Client activity costs	<u>24,579</u>	<u>14,399</u>	<u>38,978</u>	<u>32,303</u>
	<u>765,683</u>	<u>288,654</u>	<u>1,054,337</u>	<u>1,161,414</u>

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Raising funds	35,206	2,184	37,390
<u>Charitable Activities</u>			
Tenants Services	319,061	22,463	341,524
Childrens services	<u>206,698</u>	<u>14,132</u>	<u>220,830</u>
	<u>525,759</u>	<u>36,595</u>	<u>562,354</u>
	<u>560,965</u>	<u>38,779</u>	<u>599,744</u>

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include back office costs, finance, human resources and governance costs.

The charity first identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between fundraising costs and the two key charitable activities (tenant services and children's services).

Costs are apportioned on the following bases:

Cost

Salaries
Other support costs
Audit fees
AGM and annual report costs

Basis of apportionment:

Allocated on time spent
Pro rata to staff full time equivalents
Governance
Governance

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other

	Raising funds £	Tenants Services £	Childrens services £	2023 Total activities £	2022 Total activities £
Staff costs	31,802	207,316	133,407	372,525	375,672
Other employment-related costs	253	7,972	5,238	13,463	7,196
Rent	306	9,535	6,388	16,229	14,776
Premises costs	1,166	36,304	24,145	61,615	52,955
Office and IT costs	1,614	50,275	33,432	85,321	102,972
Finance, legal and professional	55	7,358	3,888	11,301	4,593
Other costs	10	301	200	511	4,465
	<u>35,206</u>	<u>319,061</u>	<u>206,698</u>	<u>560,965</u>	<u>562,629</u>

Governance costs

	Raising funds £	Tenants Services £	Childrens services £	2023 Total activities £	2022 Total activities £
Staff costs	2,184	15,945	10,959	29,088	19,656
Audit and accountancy	-	2,988	1,454	4,442	4,143
AGM and annual report costs	-	151	74	225	886
Finance, legal & professional	-	914	445	1,359	1,334
Other costs	-	2,465	1,200	3,665	2,870
	<u>2,184</u>	<u>22,463</u>	<u>14,132</u>	<u>38,779</u>	<u>28,889</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Audit and accountancy	4,442	4,143
Depreciation - owned assets	30,784	30,091
Auditors' remuneration - non-audit services	<u>1,358</u>	<u>1,275</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year no trustees (2022: none) were reimbursed out of pocket expenses totalling £nil (2022: £nil).

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	992,814	1,003,750
Social security costs	82,175	76,953
Defined contribution pension scheme contributions	39,851	36,257
Defined benefit pension scheme operating costs	<u>3,512</u>	<u>3,512</u>
	<u>1,118,352</u>	<u>1,120,472</u>

Staff costs are allocated according to the functions of each staff member and therefore form part of support costs, governance costs and charitable activity costs, as appropriate.

Redundancy costs included in the above amounted to £5,428 (2022: £703)

The average monthly number of employees during the year was as follows:

	2023	2022
Management and administration	8	7
Direct and support staff	<u>43</u>	<u>46</u>
	<u>51</u>	<u>53</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	<u>1</u>	<u>1</u>

The average monthly full time equivalent (FTE) number of employees during the year was as follows:

	2023	2022
Management and administration	7	7
Direct and support staff	<u>32</u>	<u>34</u>
	<u>39</u>	<u>41</u>

Key management personnel

The key management personnel of the charity comprises the Chief Executive, the family services manager, the human resources manager and the finance manager who are responsible for the day-to-day activities of the charity. Total remuneration and benefits of the key management personnel in the year ended 31 March 2023 was £227,089 (2022: £218,464).

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,840	23,324	84,164
Charitable activities			
Tenants Services	1,393,307	76,228	1,469,535
Childrens services	240,755	16,649	257,404
Other trading activities	3,165	-	3,165
Investment income	2,837	-	2,837
Other income	<u>4,751</u>	<u>1,360</u>	<u>6,111</u>
Total	<u>1,705,655</u>	<u>117,561</u>	<u>1,823,216</u>
EXPENDITURE ON			
Raising funds	33,948	112	34,060
Charitable activities			
Tenants Services	1,214,780	81,764	1,296,544
Childrens services	<u>383,886</u>	<u>39,015</u>	<u>422,901</u>
Total	<u>1,632,614</u>	<u>120,891</u>	<u>1,753,505</u>
NET INCOME/(EXPENDITURE)	73,041	(3,330)	69,711
Transfers between funds	(1,068)	1,068	-
Other recognised gains/(losses)			
Actuarial gains on defined benefit schemes	<u>5,810</u>	<u>-</u>	<u>5,810</u>
Net movement in funds	77,783	(2,262)	75,521
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,592,041</u>	<u>11,860</u>	<u>1,603,901</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,669,824</u>	<u>9,598</u>	<u>1,679,422</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2022	997,762	97,162	6,250	1,101,174
Additions	-	6,561	-	6,561
Disposals	-	(8,391)	-	(8,391)
At 31 March 2023	<u>997,762</u>	<u>95,332</u>	<u>6,250</u>	<u>1,099,344</u>
DEPRECIATION				
At 1 April 2022	449,913	88,790	6,250	544,953
Charge for year	22,643	8,141	-	30,784
Eliminated on disposal	-	(8,391)	-	(8,391)
At 31 March 2023	<u>472,556</u>	<u>88,540</u>	<u>6,250</u>	<u>567,346</u>
NET BOOK VALUE				
At 31 March 2023	<u>525,206</u>	<u>6,792</u>	<u>-</u>	<u>531,998</u>
At 31 March 2022	<u>547,849</u>	<u>8,372</u>	<u>-</u>	<u>556,221</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	76,832	161,812
Other debtors	3,250	3,250
Prepayments and accrued income	<u>18,972</u>	<u>35,529</u>
	<u>99,054</u>	<u>200,591</u>

15. CURRENT ASSET INVESTMENTS

	2023 £	2022 £
Investment accounts and deposit funds	<u>978,715</u>	<u>920,140</u>

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	8,623	19,642
Social security and other taxes	21,908	34,957
Other creditors	43,744	46,880
Accruals	24,325	20,563
Deferred income	<u>75,096</u>	<u>104,913</u>
	<u>173,696</u>	<u>226,955</u>

Deferred income

	2023	2022
	£	£
Brought forward	104,913	135,695
Amount released to incoming resources	(98,565)	(135,695)
Amount deferred in year	<u>68,747</u>	<u>104,913</u>
Carried forward	<u>75,095</u>	<u>104,913</u>

Deferred income comprises income received in advance from grants, Nursery and Contact Centre fees, rent and service charges.

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other loans (see note 18)	<u>7,699</u>	<u>7,555</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	7,699	7,555

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	28,658	30,768
Between one and five years	<u>38,805</u>	<u>37,856</u>
	<u>67,463</u>	<u>68,624</u>

Lease payments recognised as an expense in 2023 were £30,058 (2022: £39,575).

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

20. SECURED DEBTS

The following secured debts are included within creditors:

	2023 £	2022 £
Other loans	<u>7,699</u>	<u>7,555</u>

Portsmouth City Council hold a registered charge over property held by The E C Roberts Centre as security against a loan which has been made available to the charitable company.

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	531,998	-	531,998	556,221
Current assets	1,343,719	5,312	1,349,031	1,537,938
Current liabilities	(173,696)	-	(173,696)	(226,955)
Long term liabilities	(7,699)	-	(7,699)	(7,555)
Pension liability	<u>(143,381)</u>	<u>-</u>	<u>(143,381)</u>	<u>(180,226)</u>
	<u>1,550,941</u>	<u>5,312</u>	<u>1,556,253</u>	<u>1,679,423</u>

22. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,369,824	(73,509)	(8,667)	1,287,647
Designated Building Project Fund	<u>300,000</u>	<u>(36,707)</u>	<u>-</u>	<u>263,293</u>
	1,669,824	(110,216)	(8,667)	1,550,941
Restricted funds				
National Lottery Community Fund:	264	(217)	8	55
Circle of Support				
Pupil Premium	628	520	-	1,148
Miscellaneous Grants	2,348	(681)	(133)	1,534
The Sobell Foundation: New Start	1,732	(1,765)	33	-
Raise Family Service	-	(13,133)	13,133	-
Sendif+	3,528	(1,101)	-	2,427
Wave105	-	4,374	(4,374)	-
EMR Group - Care Leavers	<u>1,098</u>	<u>(950)</u>	<u>-</u>	<u>148</u>
	<u>9,598</u>	<u>(12,953)</u>	<u>8,667</u>	<u>5,312</u>
TOTAL FUNDS	<u>1,679,423</u>	<u>(123,169)</u>	<u>-</u>	<u>1,556,253</u>

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

22. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,411,055	(1,488,610)	4,046	(73,509)
Designated Building Project Fund	206	(36,913)	-	(36,707)
	1,411,261	(1,525,523)	4,046	(110,216)
Restricted funds				
Children in Need Play Scheme	10,170	(10,170)	-	-
Boost	25,000	(25,000)	-	-
National Lottery Community Fund:	29,538	(29,755)	-	(217)
Circle of Support				
Pupil Premium	4,116	(3,596)	-	520
Miscellaneous Grants	9,572	(10,253)	-	(681)
The Sobell Foundation: New Start	5,367	(7,132)	-	(1,765)
Raise Family Service	1,667	(14,800)	-	(13,133)
Sendif+	10,429	(11,530)	-	(1,101)
B&Q Foundation	5,000	(5,000)	-	-
Partnership Foundation: New Start	3,333	(3,333)	-	-
Partnership Foundation: Refugee				
Families	3,377	(3,377)	-	-
Wave105	4,728	(354)	-	4,374
Peter Harrison Trust	1,111	(1,111)	-	-
EMR Group – Care Leavers	-	(950)	-	(950)
EMR Group – Give it a Try	2,784	(2,784)	-	-
	116,192	(129,145)	-	(12,953)
TOTAL FUNDS	<u>1,527,453</u>	<u>(1,654,668)</u>	<u>4,046</u>	<u>(123,170)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	1,317,041	108,130	(55,347)	1,369,824
Designated Building Project Fund	275,000	(29,279)	54,279	300,000
	1,592,041	78,851	(1,068)	1,669,824
Restricted funds				
Property fund	6,748	(6,748)	-	-
National Lottery Community Fund:	-	(794)	1,058	264
Circle of Support				
Pupil Premium	206	422	-	628
Miscellaneous Grants	1,468	870	10	2,348
The Sobell Foundation: New Start	1,732	-	-	1,732
Sendif+	1,706	1,822	-	3,528
EMR Group	-	1,098	-	1,098
	11,860	(3,330)	1,068	9,598
TOTAL FUNDS	<u>1,603,901</u>	<u>75,521</u>	<u>-</u>	<u>1,679,422</u>

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

22. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,705,655	(1,603,335)	5,810	108,130
Designated Building Project Fund		(29,279)		(29,279)
Restricted funds				
Property fund	-	(6,748)	-	(6,748)
Children in Need Play Scheme	91	(91)	-	-
Boost	12,500	(12,500)	-	-
Boost Plus	4,677	(4,677)	-	-
Blagrove Trust	11,000	(11,000)	-	-
National Lottery Community Fund:	29,739	(30,533)	-	(794)
Circle of Support				
Pupil Premium	3,404	(2,982)	-	422
Miscellaneous Grants	10,294	(9,424)	-	870
The Sobell Foundation: New Start	10,051	(10,051)	-	-
The Albert Hunt Trust	5,000	(5,000)	-	-
Raise Family Service	9,751	(9,751)	-	-
Thrive	668	(668)	-	-
Sendif+	9,496	(7,674)	-	1,822
Wates Family Trust	5,000	(5,000)	-	-
Peter Harrison Trust	2,890	(2,890)	-	-
EMR Group – Care Leavers	3,000	(1,902)	-	1,098
	<u>117,561</u>	<u>(120,891)</u>	<u>-</u>	<u>(3,330)</u>
TOTAL FUNDS	<u>1,823,216</u>	<u>(1,753,505)</u>	<u>5,810</u>	<u>75,521</u>

Unrestricted General Funds

These funds can be used for any purpose to further the objectives of the charity.

Designated Building Project Fund

Unrestricted reserves which are to be put towards the building of the new Roberts Centre, as referred to within the 'Future Developments' section of the Trustees' Report.

Property Fund

Restricted funds received for a previous redevelopment of the charity's premises. Resources expended from this fund represent depreciation charged on the building.

National Lottery Community Fund: Circle of Support

Partnership with The YOU Trust supporting individuals who have been referred via a visit to a foodbank to identify and develop their circle of support, which could consist of family, friends, volunteers or other agencies.

Horlock Educational Trust: Boost

Grant received from the Horlock Educational Trust to support the Boost programme for care leavers.

Blagrove Trust: Restart Youth

Grant received from The Blagrove Trust, funded by the National Lottery Community Fund, to work with young people designing two new services focussed on mental health and employment skills, and develop the role of young people in the governance of the organisation.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

22. MOVEMENT IN FUNDS - continued

The Sobell Foundation: New Start

Funding from the Sobell Foundation to provide a part-time New Start worker helping those moving on from temporary accommodation decorate their new homes and learn decorating skills.

Raise Family Service

The Raise project supports vulnerable families whose level of need fluctuates. Funding from Hampshire County Council ended in March 2022 and the project was then financed from unrestricted funds until new funding was received from the Partnership Foundation in December 2022.

SENDIF

Local Authority funding to support the needs of children with special educational needs or a disability attending the Roberts Day Nursery.

The Albert Hunt Trust

Grant received to assist with an IT infrastructure upgrade.

Wates Family Enterprise Trust

Grant received for the holiday play scheme.

Boost Plus Emotional Resilience

Funding from Portsmouth City Council to provide young people with emotional resilience and life skills as they leave care and move into their own accommodation.

Early Years Pupil Premium

Local Authority funding to support the needs of disadvantaged children attending the Roberts Day Nursery.

EMR Group: Care Leavers

Donation to fund activities for care leavers.

Peter Harrison Foundation: Give it a Try

Funding for Give it a Try, providing a range of sport and experiences for children and young people within our services.

National Lottery Community Fund: Thrive

Providing educational support to children living in hotels, B&Bs and temporary accommodation.

Children in Need

Grant funding for the holiday play scheme.

Partnership Foundation: New Start.

Funding from the Partnership Foundation to extend the New Start project for a further three years.

B&Q Foundation

Grant funding to help service users decorate their homes.

Wave 105: Nursery Equipment

Grant funding to buy equipment for the Roberts Day Nursery. The majority of the funding was used to purchase an interactive touch table, the cost of which has been capitalised as a fixed asset and transferred to unrestricted funds in accordance with the provisions of the Charities SORP.

Partnership Foundation: Refugee Families

Funding to help refugee families buy furniture and household goods when moving into private rented accommodation.

EMR Group: Give it a Try

The Give it a Try project offers a range of sport and experiences for children and young people within our services. Originally funded by the Peter Harrison Foundation, new funding from EMR Group extends the project for a further two years.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

23. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in a multi-employer scheme which provides benefits to some 37 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2016. This valuation showed assets of £60.45m, liabilities of £85.30m and a deficit of £24.86m.

A full actuarial valuation for the scheme was carried out at 30 September 2019. This valuation showed assets of £79m, liabilities of £93.9m and a deficit of £14.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit Contributions

From 1 April 2021 to 30 November 2027:

£1,530,000 per annum (payable monthly and increasing by 3.0% each year on 1 April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Reconciliation of opening and closing provisions

	Period Ending 31 March 2023	Period Ending 31 March 2022
	£	£
Provision at start of period	180,226	217,881
Unwinding of the discount factor (interest expense)	4,144	1,967
Deficit contribution paid	(32,799)	(31,845)
Remeasurements - impact of any change in assumptions	(8,190)	(7,777)
Remeasurements - amendments to the contribution schedule	-	-
Provision at the end of period	<u>143,381</u>	<u>180,226</u>

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

23. EMPLOYEE BENEFIT OBLIGATIONS - continued

Income and expenditure impact

	Period Ending 31 March 2023	Period Ending 31 March 2022
	£	£
Interest expense	4,144	1,967
Remeasurements - impact of any change in assumptions	(8,190)	(7,777)
Remeasurements - amendments to the contribution schedule	-	
	<u>4,046</u>	<u>5,810</u>

Assumptions

	31 March 2023 % per annum	31 March 2022 % per annum	31 March 2021 % per annum
Rate of discount	5.18	2.55	0.98

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

24. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

25. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

Accounts

REGISTERED COMPANY NUMBER: 03346119 (England and Wales)
REGISTERED CHARITY NUMBER: 1066611

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
THE E C ROBERTS CENTRE**

THE E C ROBERTS CENTRE

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FOR THE YEAR ENDED 31 MARCH 2022**

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THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The focus of our work

Our main objectives continue to be to work with families to reduce the incidence and impact of homelessness, family breakdown and social exclusion. The strategies we have used to meet these objectives include:

Development and delivery of innovative childcare services that improve children's life chances, by:

- Designing and piloting services which address unmet need for children and young people, especially homeless families and those at risk of homelessness and those children whose parents have separated
- Working with partners to improve the life chances of Care Leavers enabling them to achieve their potential.
- Continually improving our services.

Development and delivery of innovative resettlement services that reduce the incidence of homelessness year on year, by:

- Designing and piloting services which address unmet needs of families and vulnerable people
- Provision of evolving pathways for vulnerable families striving to improve their circumstances, in partnership with other organisations.
- Continually improving our services.

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

How our activities deliver public benefit

The local picture

The majority of our services are provided in Portsmouth, Havant, Gosport, which sadly have high levels of deprivation, unemployment and homelessness.

Portsmouth is the only county island city in the UK. It has an estimated population of 213,000 people residing within 15.5 square miles. **This makes Portsmouth the most densely populated city in the UK outside of London.** 6.4% of the city's population are aged 0 - 4, 10.6% are aged 5 - 14, 7.2% are aged 15 - 19, 62% are aged 20 - 64 and 13.9% are aged 65+. 16.0% of the city's population are not of white British ethnicity. Children and young people have a different ethnic profile with 20% of school-age children being of non-White British ethnicity (45% of school children living in St Thomas ward and 38% in St Jude ward are of non-White British ethnicity).

Over the next 20 years, the population is projected to increase to about 238,000 persons (11% increase). There are 85,473 households in Portsmouth.

Life expectancy - Showing the impact of poorer physical and mental health outcomes, males in Portsmouth's most deprived areas die 9.5 years earlier than males in Portsmouth's least deprived areas. For females living in the most compared to least deprived areas, the gap in life expectancy is 6.0 years.

The latest statistics show that 36.04% of children in Portsmouth South are living in poverty. In Charles Dickens Ward, the percentage is even higher at 50.31%. This is well above the England average, with levels at twice the national average in some areas of the city, especially Charles Dickens ward where the Roberts Centre is based.

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Education - The national standard is that all pupils should achieve at least five GCSEs graded A* to C, including English and mathematics. Portsmouth pupils have never achieved the national average. In 2015, local achievement for both boys (46.4%) and girls (55.1%) was significantly lower than the national average (52.7% and 62.1% respectively). Over 100 languages are spoken by pupils attending Portsmouth schools.

Young People (NEET) Not in Employment, Education or Training - in 2016 there were 3,990 16 & 17 year olds in Portsmouth of whom 200 were NEET, which is worse than the previous year.

24.5% of Reception Year pupils in Portsmouth schools are overweight, including obese - this has increased slightly from the previous year. By Year 6, the prevalence of overweight including **obese pupils in Portsmouth schools had increased to 36.2%.**

A&E attendances per 1,000 are significantly higher than the national average **for 5-9 year olds, 10-14 year olds, 15-17 year olds and 15-19 year olds** based on 2015/16 data.

Health Public Health Profiles highlight seven areas of concern they are

- Male life expectancy
- Female life expectancy
- Achievement of GCSEs including English and Maths
- Recorded crimes of violence against the person
- Premature mortality from cancer
- Deaths from drug misuse
- Deaths by suicide.

The trend for each is worsening or static and Portsmouth is significantly worse than the England average.

Portsmouth has a significantly higher level of overall deprivation than the England average. The JSNA indicates that frontline statutory and voluntary services are reporting **that increasing numbers of people are in debt** and needing support. There are 14 wards within Portsmouth with residents in parts of Charles Dickens, Paulsgrove, Cosham and St Thomas wards experiencing the **highest deprivation in the city, and poorer wellbeing.**

Portsmouth has significantly higher rates of risk factors for mental ill health. It is estimated that 22,100 Portsmouth residents aged 18-64yrs are affected by at least one common mental health disorder, 6,000 people access Adult Mental services annually. Portsmouth has the highest level of excess winter deaths of our comparator cities with similar levels of deprivation.

Index of Multiple Deprivation Portsmouth is ranked 63rd of 326 local authorities (previously ranked 76th of 326 local authorities in 2010, and 93rd of 354 authorities in 2007) where 1 is the most deprived in terms of the average score.

Public Benefit Our main activities and those whom we try to help are listed below. All our charitable activities focus on the reduction of homelessness and of the reducing the impact of family breakdown and social exclusion and are undertaken to further our charitable purposes for the public benefit.

We focus our energies on designing and delivering services for those who are struggling with homelessness or family relationship breakdown, with an emphasis on meeting the needs of children and young people, who are particularly affected by their families' plights.

Our commitment is to provide services with targeted interventions for families tackling complex issues which include debt, homelessness, parenting difficulties, co-parenting, managing money, lifestyle changes, mental health and learning difficulties, low educational attainment continues.

Working with us - The company's /charity's policy is to consult and discuss with employees, through unions, staff working groups and at meetings, matters likely to affect employees' interests.

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Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the company's continues and that the appropriate training is arranged. It is the policy of the company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Who used and benefited from our services?

The ethos of the organisation ensures that the families we work with will be treated with respect but that we will be honest and work to help clients to understand the consequences of their actions and decisions. In many cases, families have not grasped that their circumstances and options depend on the informed choices they make. Families are the core of our society and we need to invest in and assist the adults in families to parent and act as role models for their children. We help them to learn the skills needed to keep a safe roof over their children's heads.

Working within the scope of our objectives and the limitations of funding, we provided a wide range of services to over 1,000 families in 2021/22. 2022 has been challenging for all but by the end of the financial year the challenges of Covid-19 re-enforced the need for our expertise. Responding to the needs and impact that Coronavirus has on families and vulnerable single people is a vital statement of why the Roberts Centre exists.

Main Services

The Supported & Intensive Supported Housing Scheme

This is a multi-agency service which works with families for whom a number of homelessness, household, money management and parenting risk have been identified and who want help to improve their skills and to become stable tenants. In 2021/22, 48 families were supported through the scheme and 10 were successfully signed off and now have a secure tenancy with Portsmouth City Council.

Temporary Accommodation Service

The Temporary Accommodation Service (TAS) manage 31 fully furnished properties and a shared house with 12 rooms for homeless families and single people in Portsmouth. TAS works closely with Portsmouth City Council, supporting clients to work through a difficult and anxious time in their lives to enable them to move forward to sustain their own tenancy in the future. Each family member is supported and the centre offers additional services to the children and young people.

From April 2021 - March 2022 the service accommodated and supported 135 families/single vulnerable people.

We provide free places in the Roberts Day Nursery for children from birth to 5 years who are living in temporary accommodation and also a dedicated holiday play scheme. These children have, in most cases, suffered the distress of losing their home and moving away from school, family and friends. While families are in TAS, their keyworker will work with them to improve their budgeting, home management and parenting skills and help them towards moving into their next property.

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Family Tenancy Support

Provided tenancy/accommodation support to families identified by housing providers or by self-referral. The families benefit from structured targeted support to acquire the skills to maintain their tenancies. These skills include budgeting, debt payments, neighbour relations or, as in most cases, a combination of skills. FTS can support 14 families in Portsmouth. Between April 2021- March 2022, 22 families received ongoing support through the service and 10 clients were successfully signed off the scheme.

Family Intervention Project

These services use the Family Intervention Project (FIP) model which was designed on the model of the acclaimed Dundee Family Project. The model uses a combination of challenge and support. The Family Intervention Project works with families causing anti-social behaviour and at risk of losing their homes. In 2021/22 families were supported in Gosport area. Over 85% of all closed cases improved their tenancy stability, reduced debt and improved their children's outcomes. This project is about establishing positive behaviour patterns, and not just about reducing negative behaviour.

Adult Intervention Project

Building on the success of FIP, we designed and deliver an Adult Intervention Project for vulnerable single people through Portsmouth Local Authority housing service using the core elements of an intensive, lead professional, multi-agency small step approach. This is the only project of its kind nationally.

Adult Intervention Project /Housing Options

This service was developed during the year to support vulnerable people placed in Bed & Breakfast, Hotel accommodation who have been identified as likely to need support to help them cope to meet the expectations of the accommodation provider.

RAISE

Raise is a pilot project supporting families where Parents have learning difficulties in Gosport who are in need of long-term, light touch support. Referrals are from Hampshire Social Care.

From April 2021 to March 2022 the Family and Adult Intervention services and Raise made a difference for 81 families and single people.

Circle of Support

The Circle of Support Service started in July 2016 and works in partnership with people who are in immediate hardship and need assistance in addressing the underlying issues causing their crisis. Support can be provided to assist with crisis arising from debt, fuel or food poverty, other financial issues, homelessness or family breakdown. During 2021-2022 15 clients received ongoing support through the service.

Afghan Family support - In June 2021 we began to support families who had fled from Afghanistan.

The Child Contact Service

In society many families relationships breakdown, which often leads to challenges regarding co-parenting and child contact. We have been providing supported child contact services for 27 years in Portsmouth, this service relies on the dedicated support of a band of volunteers. 22 years providing supervised child contact. Research tells us that children have better outcomes when they have contact with their non-resident parent. We provide a neutral, safe, child-focussed environment for children to have supported contact with non-resident parents, grandparents or siblings. In Portsmouth, last year we provided 207 children from 123 families with Supported Contact.

Supervised Child Contact

Each year between 150,000 and 200,000 parental couples separate. Where the process of separation is handled well, the adverse impact on children is minimised. Where separation goes badly and, in particular, where children are drawn into parental conflict, then the effects can be profoundly damaging for children. Supervised Child Contact provides closely supervised, individual family contact sessions. In 2021/22 we provided Supervised Child Contact for 175 children from 107 families.

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The Boost Project

Is Portsmouth based and aims to improve life chances and outcomes for young people who are either being looked after by the local authority or about to leave care. This service provides bespoke one to one sessions and proactively maintains support until the young person is 25 years old. In 2021/22 - 36 young people were supported through Boost. Alongside supporting with aspects like housing, peer pressures, benefits, employment or college – Boost young people complete a Workbook to Independence. There are 5 areas in the workbook: Money, Living Skills, Health and Wellbeing, Housing and Community and Employment and Training. The Workbook has been accredited through Highbury College so that the young people can now gain a City & Guilds award.

Boost received additional Charitable Trust funding support so we can do so much more to help young people to access educational opportunities and qualifications.

More than anything, Boost offers a non-judgemental approach where we will support young people in understanding their choices, building on their future independence and helping them make positive decisions.

Boost Plus

Is a Supported Housing Scheme that gives young people in the Boost Service, the chance to live in a Roberts Centre Sub-let property via PCC. These are young people who PCC will not currently offer a direct tenancy to due to lack of tenancy history or a poor tenancy history. If successful on the scheme, the young person takes over the tenancy from ECRC, making them a PCC tenant. 13 young people had this opportunity this year.

Temporary Accommodation Service for Looked after Young People - TASLYP

The Roberts Centre offer a really exciting experience for young people to stay in a Portsmouth City Council property for 6 weeks. This gives a real taste of independence that is so vital - as often the reality of having your own property is very different to the preconceptions.

The young person is expected to pay a small service charge as well as paying for electricity and buying their own food. This is an excellent way to learn responsibilities, improve budgeting skills and learn what it means to be a good neighbour. This also helps young people gain confidence in their abilities. 7 young people were intensely supported to be able to have a 6 week stay this year.

The Roberts Day Nursery

Operates 8am - 6pm, 51 weeks of the year, offering high quality care and education Ofsted 'GOOD' for children from birth to five years. 80 children were cared for, nurtured and educated in the Nursery in 2021/22.

We provide both an educationally stimulating and nurturing environment with plenty of physical activity in our bespoke secure garden. The curriculum planning allows the children to access the garden in all weathers. Learning is fun and we use this approach whilst following curriculum activities and planning for individual needs of each child during our daily routines.

The Nursery is an open planned area promoting peer learning and ensuring that staff are supervising the children at all times. We provide an environment where children can grow and develop in an environment that is loving, friendly and happy. Our families are provided with facilities including a garden and multisensory room with sensory equipment for the children to enjoy on a daily basis.

We ensure that all the children's achievements are always recorded in a learning journey, which is shared with parents/carers. At the end of their time with us, together with the Parents, children can look back and see just how much they have learnt.

Playscheme

Normally this is an offsite play scheme for children aged 5-13 years, 45 children from Temporary Accommodation, Supported Housing this year from either attending our holiday Play Scheme or were sent a play scheme in a box during lockdown in 2021/22. Staff delivered activities to help them make friends, have fun and learn about the importance of a healthy lifestyle. They found out about the local area and had some great experiences.

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Made of Money courses

A supporter funded the delivery of a rolling programme of the Made of Money course (designed by Quaker Social Action). This is a very user-friendly course and is well received by users, many of whom left school early or have limited literacy skills. Whilst Covid prevented coming together for a course, Made of Money resources were provided for people we support.

Incredible Years and Strengthening Families courses

We provided courses to help all family members learn and work together to communicate and understand boundaries and a positive way forward.

Tastes Great Cookery School

Originally funded by Comic Relief is run where possible with a guest cooks from local restaurant and volunteers running cookery classes for clients. During the year and due to restrictions we sent out the makings and recipes to families to do at home, we are now back delivering courses.

Service User Involvement

It is our belief that service users being involved in the recruitment of staff helps us to find the right people and we have a target of 85% of all appointments to have trained Service Users involved in recruitment. It is the role of the Service User Involvement Worker to ensure our Service Users voices are heard. This can be by gaining feedback to ensure the support we give best meets their needs, to becoming actively involved as opportunities arise e.g. getting involved in the recruitment of staff, being a part of focus groups.

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

FINANCIAL REVIEW

Financial position

The E C Roberts Centre has seen its income increase by 12.1% from £1,625,941 in 2021 to £1,823,216 in 2022. This increase in income can be primarily attributed to charitable activities. Expenditure in the year increased by 13.1% from £1,549,868 in 2021 to £1,753,505 in 2022.

The overall surplus for the year was £75,521 (2021: £62,124) of which a deficit of £2,262 was attributable to restricted funds (2021: deficit of £20,131) and a £77,783 surplus to unrestricted funds (2021: £82,255).

During the year there were recognised gains on the defined benefit scheme of £5,810 (2021: loss of £13,949). The unrestricted surplus excluding this non-cash movement is £73,041 (2021: £96,204). This surplus was against a budgeted deficit of £131,202.

Total restricted funds at the balance sheet date amounted to £9,598 (2021: £11,860) and unrestricted funds totalled £1,669,824 (2021: £1,592,041).

The board are extremely grateful for the support of the Sobell Foundation, Peter Harrison Foundation, The Albert Hunt Trust, Cafcass, Brian Foster Foundation, EMR Group, Children in Need, the Horlock Educational Trust, the Blagrove Trust, the National Lottery Community Fund, the Wates Family Trust, the Friarsgate Trust, the Partnership Foundation, churches, faith groups, schools, organisations and individual gifts.

Investment policy and objectives

Under the Memorandum and Articles of Association, the Charity has the power to invest in any funds which the Board deems suitable.

The trustees, having regard to the liquidity requirements of the Charity, have operated a policy of keeping available funds in interest-bearing deposit accounts and seek to achieve a rate of interest as high as possible whilst maintaining security and availability. At a time of exceptionally low investment returns and high risk in the finance markets, this policy will be maintained, and funds will only be placed with conservatively managed institutions.

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FINANCIAL REVIEW

Reserves policy

The charity aims to maintain reserves at a level sufficient to ensure that, in the event of a significant drop in funding, the charity will be able to continue its activities while consideration is given to ways in which additional funds may be raised.

The Board intends to maintain a level of reserves at between three and six months of expenditure. The Board will monitor the reserves annually and management are required to notify the board if at any time reserves change to a level outside the three-to-six month range.

FUTURE DEVELOPMENTS

New Roberts Centre

In the medium/long term, we hope to bring all our services onto to one site in Portsmouth so we can provide a seamless service with easy access to all our expertise and skills.

Social Housing for the most vulnerable

In the medium/long term the Board have identified the need to increase the amount of social housing for vulnerable families and people in Portsmouth to meet the increasing need and to mitigate the diminishing supply.

Increase our donor/charitable support

We know we need to increase our charitable support to ensure we can continue to support the most vulnerable in an environment where the previous methods and levels of support in the community are swiftly and significantly reducing. The Charity has introduced its impact/outcome assessments so we are able to measure and prove the value and efficacy of our services to funders and others who may want to follow our models.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The EC Roberts Centre is a registered charity, number 1066611 and a company limited by guarantee registered in England and Wales, number 3346119.

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

Recruitment and appointment of new trustees

At least once every two years the Board undertakes a Skills Audit to ensure we have the right balance of skills in a changing environment. All prospective members complete an application form which the Board considers to determine whether they meet the skills requirement before the Board calls them for interview. All Board members have an enhanced DBS check.

All Board members are provided with an induction pack which includes basic information about the Centre and a copy of the Memorandum and Articles. All Board members have annual safeguarding training. They also attend a half-day induction at the EC Roberts Centre to introduce them to the services and staff.

Trustees meet bi-monthly plus an annual Vision Day and the Board's meetings work to an agreed agenda, which allows time for open discussion on issues related to the EC Roberts Centre's areas of interest and public benefit. Business is conducted between Board meetings through the Finance & Audit Sub-Committee. The terms of reference for this Committee set out the power and authority delegated to it. The day-to-day management of the EC Roberts Centre is the responsibility of the Chief Executive who reports to each Board meeting and communicates with Board members at other times when necessary.

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REPORT OF THE TRUSTEES
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Remit of Finance and Audit Sub-Committee

The Finance and Audit Sub-Committee assists the Board in the development of finance strategies, internal and external audits and reviews of finance and risk policies and procedures. The Committee also monitors financial performance and make recommendations to the Board of Trustees concerning financial aspects of the EC Roberts Centre.

The Trustees have a risk management strategy, which comprises:

- an annual review of the risks the charity may face;
- systems and procedures to mitigate those risks identified in the plan
- procedures designed to minimise any potential impact on the Charity should those risks materialise

Disclosure of Information to Auditors

Each of the Directors has confirmed that there is no information of which they are aware which is relevant to the audit but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

In accordance with Section 385 of the Companies Act 1985, a resolution proposing that Morris Crocker be appointed as auditors of the Company will be put to the Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03346119 (England and Wales)

Registered Charity number

1066611

Registered office

84 Crasswell Street
Portsmouth
Hampshire
PO1 1HT

Trustees

C Ackroyd

M Childs

J Collins

J Craven

M Geary

A Sayer

- Resigned 15th March 2022

R White

T Floyd

M Kirby

N Venton

- Resigned 15th March 2022

I Richens

- Appointed 10th May 2022

Chief Executive

C Damper

Company Secretary

C Damper

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REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

P Underwood, FCCA
Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Bankers

Lloyds Bank plc
St John's Centre
Hedge End
Southampton
Hampshire
SO43 4QU

Patrons

Rt Revd Christopher Foster - Anglican Bishop of Portsmouth
The Duchess of Richmond and Gordon
HM Lord-Lieutenant of Hampshire

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The E C Roberts Centre for the purposes of company law) are responsible for preparing the Report of the Trustees 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 to 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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REPORT OF THE TRUSTEES
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AUDITORS

The auditors, Morris Crocker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 12 July 2022 and signed on its behalf by:

M Geary - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE E C ROBERTS CENTRE

Opinion

We have audited the financial statements of The E C Roberts Centre (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE E C ROBERTS CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE E C ROBERTS CENTRE

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 5 August 2022

THE E C ROBERTS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	60,840	23,324	84,164	140,697
Charitable activities	5				
Tenants Services		1,393,307	76,228	1,469,535	1,270,679
Childrens services		240,755	16,649	257,404	195,950
Other trading activities	3	3,165	-	3,165	-
Investment income	4	2,837	-	2,837	4,158
Other income		4,751	1,360	6,111	14,457
Total		1,705,655	117,561	1,823,216	1,625,941
EXPENDITURE ON					
Raising funds	6	33,948	112	34,060	28,602
Charitable activities	7				
Tenants Services		1,214,780	81,764	1,296,544	1,139,427
Childrens services		383,886	39,015	422,901	381,839
Total		1,632,614	120,891	1,753,505	1,549,868
NET INCOME/(EXPENDITURE)		73,041	(3,330)	69,711	76,073
Transfers between funds	21	(1,068)	1,068	-	-
Other recognised gains/(losses)					
Actuarial gains/(losses) on defined benefit schemes		5,810	-	5,810	(13,949)
Net movement in funds		77,783	(2,262)	75,521	62,124
RECONCILIATION OF FUNDS					
Total funds brought forward		1,592,041	11,860	1,603,901	1,541,777
TOTAL FUNDS CARRIED FORWARD		1,669,824	9,598	1,679,422	1,603,901

The notes form part of these financial statements

THE E C ROBERTS CENTRE

**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	13	556,221	586,312
CURRENT ASSETS			
Debtors	14	200,591	120,489
Investments	15	920,140	921,194
Cash at bank		<u>417,206</u>	<u>513,973</u>
		1,537,937	1,555,656
CREDITORS			
Amounts falling due within one year	16	(226,955)	(312,986)
NET CURRENT ASSETS		<u>1,310,982</u>	<u>1,242,670</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,867,203	1,828,982
CREDITORS			
Amounts falling due after more than one year	17	(7,555)	(7,200)
PENSION LIABILITY	22	(180,226)	(217,881)
NET ASSETS		<u><u>1,679,422</u></u>	<u><u>1,603,901</u></u>
FUNDS	21		
Unrestricted funds		1,669,824	1,592,041
Restricted funds		<u>9,598</u>	<u>11,860</u>
TOTAL FUNDS		<u><u>1,679,422</u></u>	<u><u>1,603,901</u></u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 July 2022 and were signed on its behalf by:

J Craven - Trustee

THE E C ROBERTS CENTRE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

Notes	2022 £	2021 £
Cash flows from operating activities		
Cash generated from operations 1	<u>(99,604)</u>	<u>72,533</u>
Net cash (used in)/provided by operating activities	<u>(99,604)</u>	<u>72,533</u>
 Cash flows from investing activities		
Purchase of tangible fixed assets	-	(18,965)
Interest received	<u>2,837</u>	<u>4,158</u>
Net cash provided by/(used in) investing activities	<u>2,837</u>	<u>(14,807)</u>
 Change in cash and cash equivalents in the reporting period	 (96,767)	 57,726
Cash and cash equivalents at the beginning of the reporting period	<u>513,973</u>	<u>456,247</u>
 Cash and cash equivalents at the end of the reporting period	 <u><u>417,206</u></u>	 <u><u>513,973</u></u>

The notes form part of these financial statements

THE E C ROBERTS CENTRE

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	69,711	76,073
Adjustments for:		
Depreciation charges	30,091	29,618
Interest received	(2,837)	(4,158)
(Increase)/decrease in debtors	(80,102)	40,677
(Decrease)/increase in creditors	(85,676)	161,297
Difference between pension charge and cash contributions	<u>(30,791)</u>	<u>(230,974)</u>
Net cash (used in)/provided by operations	<u>(99,604)</u>	<u>72,533</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank	<u>513,973</u>	<u>(96,766)</u>	<u>417,207</u>
	<u>513,973</u>	<u>(96,766)</u>	<u>417,207</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>921,194</u>	<u>(1,054)</u>	<u>920,140</u>
	<u>921,194</u>	<u>(1,054)</u>	<u>920,140</u>
Debt			
Debts falling due after 1 year	<u>(7,200)</u>	<u>(355)</u>	<u>(7,555)</u>
	<u>(7,200)</u>	<u>(355)</u>	<u>(7,555)</u>
Total	<u>1,427,967</u>	<u>(98,175)</u>	<u>1,329,792</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities based on staff costs or headcount by the relevant staff or activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Fixtures and fittings	- at varying rates on cost
Motor vehicles	- 20% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

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

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension scheme deficit payments

The association participates in a multi-employer pension scheme which is in deficit. Provision has been made for the deficit contributions payable and the trustees have relied upon information received from the Pensions Trust to determine the provision valuation.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gifts	63,356	89,412
Grants of a general nature	<u>20,808</u>	<u>51,285</u>
	<u>84,164</u>	<u>140,697</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising activities	<u>3,165</u>	<u>-</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>2,837</u>	<u>4,158</u>

All of the charity's investment income arises from money held in interest bearing deposit accounts and deposit funds.

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Services provided under contract	Tenants Services	960,438	821,030
Charitable rental income	Tenants Services	436,264	366,633
Grants	Tenants Services	72,833	83,016
Fees receivable	Childrens services	243,302	176,932
Services provided under contract	Childrens services	5,002	8,571
Grants	Childrens services	9,100	10,447
		<u>1,726,939</u>	<u>1,466,629</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Blagrove Trust	11,000	-
Children in Need	91	-
HIWCF	-	9,000
Portsmouth City Council	2,700	2,700
National Lottery Community Fund - Circle of Support	29,739	30,111
Sobell Foundation	10,051	10,189
National Lottery Community Fund - Thrive	668	26,044
B&Q Foundation	-	2,500
CafCass Contact Centre	2,500	2,670
Hampshire City Council	9,751	10,249
Horlock Educational Trust	12,500	-
Kickstart Scheme	2,933	-
	<u>81,933</u>	<u>93,463</u>

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Support costs (see note 8)	33,487	27,949
Other fundraising costs	74	114
Depreciation	499	539
	<u>34,060</u>	<u>28,602</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Tenants Services	921,884	374,660	1,296,544
Childrens services	<u>239,530</u>	<u>183,371</u>	<u>422,901</u>
	<u>1,161,414</u>	<u>558,031</u>	<u>1,719,445</u>

Direct costs

	Tenants Services £	Childrens services £	2022 Total activities £	2021 Total activities £
Staff costs	539,799	191,155	730,954	686,748
Other employment-related costs	41,234	20,576	61,810	25,589
Depreciation	19,738	9,456	29,194	28,682
Tenant property costs	278,142	-	278,142	242,934
Other premises costs	890	3,714	4,604	2,745
Office and IT costs	17,723	3,393	21,116	20,009
Finance, legal and professional costs	2,713	578	3,291	2,365
Client activity costs	<u>21,645</u>	<u>10,658</u>	<u>32,303</u>	<u>26,534</u>
	<u>921,884</u>	<u>239,530</u>	<u>1,161,414</u>	<u>1,035,606</u>

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Raising funds	32,089	1,398	33,487
<u>Charitable Activities</u>			
Tenants Services	355,990	18,670	374,660
Childrens services	<u>174,550</u>	<u>8,821</u>	<u>183,371</u>
	<u>530,540</u>	<u>27,491</u>	<u>558,031</u>
Total support costs	<u>562,629</u>	<u>28,889</u>	<u>591,518</u>

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include back office costs, finance, human resources and governance costs.

The charity first identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between fundraising costs and the two key charitable activities (tenant services and children's services).

Costs are apportioned on the following bases:

Cost

Salaries
Other support costs
Audit fees
AGM and annual report costs

Basis of apportionment:

Allocated on time spent
Pro rata to staff full time equivalents
Governance
Governance

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other

	Raising funds £	Tenants Services £	Childrens services £	2022 Total activities £	2021 Total activities £
Staff costs	28,993	231,610	115,069	375,672	332,969
Other employment-related costs	120	4,802	2,274	7,196	7,434
Rent	248	9,807	4,721	14,776	14,720
Premises costs	891	35,201	16,863	52,955	44,656
Office and IT costs	1,731	68,452	32,789	102,972	78,410
Finance, legal and professional	31	3,150	1,412	4,593	5,971
Other costs	75	2,968	1,422	4,465	1,103
	<u>32,089</u>	<u>355,990</u>	<u>174,550</u>	<u>562,629</u>	<u>485,263</u>

Governance costs

	Raising funds £	Tenants Services £	Childrens services £	2022 Total activities £	2021 Total activities £
Staff costs	1,398	12,200	6,058	19,656	18,583
Audit and accountancy	-	2,903	1,240	4,143	4,942
AGM and annual report costs	-	621	265	886	939
Finance, legal & professional	-	935	399	1,334	1,518
Other costs	-	2,011	859	2,870	2,364
	<u>1,398</u>	<u>18,670</u>	<u>8,821</u>	<u>28,889</u>	<u>28,346</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration	4,143	4,942
Depreciation - owned assets	30,091	29,618
Auditors' remuneration - non-audit services	<u>1,275</u>	<u>1,518</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

During the year no trustees (2021: none) were reimbursed out of pocket expenses totalling £nil (2021: £nil).

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,003,750	922,686
Social security costs	76,953	72,564
Defined contribution pension scheme contributions	36,257	40,126
Defined benefit pension scheme operating costs	<u>3,512</u>	<u>2,922</u>
	<u><u>1,120,472</u></u>	<u><u>1,038,298</u></u>

Staff costs are allocated according to the functions of each staff member and therefore form part of support costs, governance costs and charitable activity costs, as appropriate.

Redundancy costs included in the above amounted to £703.

The average monthly number of employees during the year was as follows:

	2022	2021
Management and administration	7.0	6.8
Direct and support staff	<u>46.4</u>	<u>39.5</u>
	<u><u>53.4</u></u>	<u><u>46.3</u></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	<u><u>1</u></u>	<u><u>1</u></u>

The average monthly full time equivalent (FTE) number of employees during the year was as follows:

	2022	2021
Management and administration	6.5	6.3
Direct and support staff	<u>34.2</u>	<u>30.9</u>
	<u><u>40.7</u></u>	<u><u>37.2</u></u>

Key management personnel

The key management personnel of the charity comprises the Chief Executive, the family services manager, the human resources manager and the finance manager who are responsible for the day-to-day activities of the charity. Total remuneration and benefits of the key management personnel in the year ended 31 March 2022 was £218,464 (2021: £205,735).

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	87,573	53,124	140,697
Charitable activities			
Tenants Services	1,176,074	94,605	1,270,679
Childrens services	181,219	14,731	195,950
Investment income	4,158	-	4,158
Other income	14,457	-	14,457
Total	1,463,481	162,460	1,625,941
EXPENDITURE ON			
Raising funds	28,190	412	28,602
Charitable activities			
Tenants Services	1,025,133	114,294	1,139,427
Childrens services	313,954	67,885	381,839
Total	1,367,277	182,591	1,549,868
NET INCOME/(EXPENDITURE)	96,204	(20,131)	76,073
Other recognised gains/(losses)			
Actuarial gains/(losses) on defined benefit schemes	(13,949)	-	(13,949)
Net movement in funds	82,255	(20,131)	62,124
RECONCILIATION OF FUNDS			
Total funds brought forward	1,509,786	31,991	1,541,777
TOTAL FUNDS CARRIED FORWARD	1,592,041	11,860	1,603,901

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2021	997,762	106,930	6,250	1,110,942
Disposals	-	(9,768)	-	(9,768)
At 31 March 2022	<u>997,762</u>	<u>97,162</u>	<u>6,250</u>	<u>1,101,174</u>
DEPRECIATION				
At 1 April 2021	427,252	91,128	6,250	524,630
Charge for year	22,661	7,430	-	30,091
Eliminated on disposal	-	(9,768)	-	(9,768)
At 31 March 2022	<u>449,913</u>	<u>88,790</u>	<u>6,250</u>	<u>544,953</u>
NET BOOK VALUE				
At 31 March 2022	<u>547,849</u>	<u>8,372</u>	<u>-</u>	<u>556,221</u>
At 31 March 2021	<u>570,510</u>	<u>15,802</u>	<u>-</u>	<u>586,312</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	161,812	36,821
Other debtors	3,250	3,250
Prepayments and accrued income	<u>35,529</u>	<u>80,418</u>
	<u>200,591</u>	<u>120,489</u>

15. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Investment accounts and deposit funds	<u>920,140</u>	<u>921,194</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	19,642	34,680
Social security and other taxes	34,957	37,861
Other creditors	46,880	19,396
Accruals	20,563	85,354
Deferred income	<u>104,913</u>	<u>135,695</u>
	<u>226,955</u>	<u>312,986</u>

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

Deferred income

	2022	2021
	£	£
Brought forward	135,695	58,577
Amount released to incoming resources	(135,695)	(34,084)
Amount deferred in year	<u>104,913</u>	<u>111,202</u>
Carried forward	<u>104,913</u>	<u>135,695</u>

Deferred income comprises income received in advance from grants, Nursery and Contact Centre fees, rent and service charges.

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other loans (see note 18)	<u>7,555</u>	<u>7,200</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	48,981	46,453
Between one and five years	<u>37,856</u>	<u>84,901</u>
	<u>86,837</u>	<u>131,354</u>

Lease payments recognised as an expense in 2022 were £39,575 (2021: £37,509).

19. SECURED DEBTS

The following secured debts are included within creditors:

	2022	2021
	£	£
Other loans	<u>7,555</u>	<u>7,200</u>

Portsmouth City Council hold a registered charge over property held by The E C Roberts Centre as security against a loan which has been made available to the charitable company.

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	556,221	-	556,221	586,312
Current assets	1,528,340	9,598	1,537,938	1,555,656
Current liabilities	(226,955)	-	(226,955)	(312,986)
Long term liabilities	(7,555)	-	(7,555)	(7,200)
Pension liability	<u>(180,226)</u>	<u>-</u>	<u>(180,226)</u>	<u>(217,881)</u>
	<u>1,669,825</u>	<u>9,598</u>	<u>1,679,423</u>	<u>1,603,901</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

21. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	1,317,041	108,130	(55,347)	1,369,824
Designated Building Project Fund	<u>275,000</u>	<u>(29,279)</u>	<u>54,279</u>	<u>300,000</u>
	1,592,041	78,851	(1,068)	1,669,824
Restricted funds				
Property fund	6,748	(6,748)	-	-
National Lottery Community Fund - Circle of Support	-	(794)	1,058	264
Pupil Premium	206	422	-	628
Miscellaneous Grants	1,468	870	10	2,348
The Sobell Foundation: New Start	1,732	-	-	1,732
Sendif+	1,706	1,822	-	3,528
EMR Group	<u>-</u>	<u>1,098</u>	<u>-</u>	<u>1,098</u>
	<u>11,860</u>	<u>(3,330)</u>	<u>1,068</u>	<u>9,598</u>
TOTAL FUNDS	<u>1,603,901</u>	<u>75,521</u>	<u>-</u>	<u>1,679,422</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,705,655	(1,603,335)	5,810	108,130
Designated Building Project Fund		(29,279)		(29,279)
Restricted funds				
Property fund	-	(6,748)	-	(6,748)
Children in Need Play Scheme	91	(91)	-	-
Horlock Educational Trust, Boost	12,500	(12,500)	-	-
Boost Emotional Resilience	4,677	(4,677)	-	-
Blagrave Trust	11,000	(11,000)	-	-
National Lottery Community Fund - Circle of Support	29,739	(30,533)	-	(794)
Pupil Premium	3,404	(2,982)	-	422
Miscellaneous Grants	10,294	(9,424)	-	870
The Sobell Foundation: New Start	10,051	(10,051)	-	-
The Albert Hunt Trust	5,000	(5,000)	-	-
Raise Family Service	9,751	(9,751)	-	-
National Lottery Community Fund - Thrive	668	(668)	-	-
Sendif+	9,496	(7,674)	-	1,822
Wates Family Trust	5,000	(5,000)	-	-
Peter Harrison Trust	2,890	(2,890)	-	-
EMR Group	<u>3,000</u>	<u>(1,902)</u>	<u>-</u>	<u>1,098</u>
	<u>117,561</u>	<u>(120,891)</u>	<u>-</u>	<u>(3,330)</u>
TOTAL FUNDS	<u>1,823,216</u>	<u>(1,753,505)</u>	<u>5,810</u>	<u>75,521</u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	1,249,164	91,111	(23,234)	1,317,041
Designated Building Project Fund	<u>260,622</u>	<u>(8,856)</u>	<u>23,234</u>	<u>275,000</u>
	1,509,786	82,255	-	1,592,041
Restricted funds				
Property fund	29,410	(22,662)	-	6,748
Pupil Premium	873	(667)	-	206
Miscellaneous Grants	32	1,436	-	1,468
The Sobell Foundation: New Start	-	1,732	-	1,732
The Albert Hunt Trust	1,676	(1,676)	-	-
Sendif+	<u>-</u>	<u>1,706</u>	<u>-</u>	<u>1,706</u>
	<u>31,991</u>	<u>(20,131)</u>	<u>-</u>	<u>11,860</u>
TOTAL FUNDS	<u><u>1,541,777</u></u>	<u><u>62,124</u></u>	<u><u>-</u></u>	<u><u>1,603,901</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,463,481	(1,358,421)	(13,949)	91,111
Designated Building Project Fund	<u>-</u>	<u>(8,856)</u>	<u>-</u>	<u>(8,856)</u>
	1,463,481	(1,367,277)	(13,949)	82,255
Restricted funds				
Property fund	-	(22,662)	-	(22,662)
Boost Emotional Resilience	11,589	(11,589)	-	-
National Lottery Community Fund - Circle of Support	30,111	(30,111)	-	-
Pupil Premium	2,398	(3,065)	-	(667)
Miscellaneous Grants	8,539	(7,103)	-	1,436
The Sobell Foundation: New Start	10,189	(8,457)	-	1,732
The Albert Hunt Trust	-	(1,676)	-	(1,676)
Raise Family Service	10,249	(10,249)	-	-
HIWCF 'We're All Together' Fund	9,000	(9,000)	-	-
Sendif+	7,256	(5,550)	-	1,706
The Julia & Hans Rausing Trust	47,085	(47,085)	-	-
National Lottery Community Fund: Other	14,754	(14,754)	-	-
National Lottery Community Fund: Thrive	<u>11,290</u>	<u>(11,290)</u>	<u>-</u>	<u>-</u>
	<u>162,460</u>	<u>(182,591)</u>	<u>-</u>	<u>(20,131)</u>
TOTAL FUNDS	<u><u>1,625,941</u></u>	<u><u>(1,549,868)</u></u>	<u><u>(13,949)</u></u>	<u><u>62,124</u></u>

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

21. MOVEMENT IN FUNDS - continued

Unrestricted General Funds

These funds can be used for any purpose to further the objectives of the charity.

Designated Building Project Fund

Unrestricted reserves which are to be put towards the building of the new Roberts Centre, as referred to within the 'Future Developments' section of the Trustees' Report.

Property Fund

Restricted funds received for a previous redevelopment of the charity's premises. Resources expended from this fund represent depreciation charged on the building.

National Lottery Community Fund - Circle of Support

Partnership with The YOU Trust supporting individuals who have been referred via a visit to a foodbank to identify and develop their circle of support, which could consist of family, friends, volunteers or other agencies.

Horlock Educational Trust: Boost

Grant received from the Horlock Educational Trust to support the Boost programme for care leavers.

Blagrove Trust: Restart Youth

Grant received from The Blagrove Trust, funded by the National Lottery Community Fund, to work with young people designing two new services focussed on mental health and employment skills, and develop the role of young people in the governance of the organisation.

The Sobell Foundation: New Start

Funding from the Sobell Foundation to provide a part-time New Start worker helping those moving on from temporary accommodation decorate their new homes and learn decorating skills.

Raise Family Service

Funding received from Hampshire County Council to support vulnerable families whose level of need fluctuates.

SENDIF

Local Authority funding to support the needs of children with special educational needs or a disability attending the Roberts Day Nursery.

The Albert Hunt Trust

Grant received to assist with an IT infrastructure upgrade.

Wates Family Enterprise Trust

Grant received for the holiday play scheme.

Boost Emotional Resilience

Funding from Portsmouth City Council to provide young people with emotional resilience and life skills as they leave care and move into their own accommodation.

Pupil Premium

Local Authority funding to support the needs of disadvantaged children attending the Roberts Day Nursery.

EMR Group

Donation to fund activities for care leavers.

Peter Harrison Foundation

Funding for Give it a Try, providing a range of sport and experiences for children and young people within our services.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

21. MOVEMENT IN FUNDS - continued

National Lottery Community Fund: Thrive

Providing educational support to children living in hotels, B&Bs and temporary accommodation.

Children in Need

Grant funding for the holiday play scheme.

22. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in a multi-employer scheme which provides benefits to some 37 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2016. This valuation showed assets of £60.45m, liabilities of £85.30m and a deficit of £24.86m.

A full actuarial valuation for the scheme was carried out at 30 September 2019. This valuation showed assets of £79m, liabilities of £93.9m and a deficit of £14.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit Contributions

From 1 April 2021 to 30 November 2027:

£1,530,000 per annum (payable monthly and increasing by 3.0% each year on 1 April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

THE E C ROBERTS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

22. EMPLOYEE BENEFIT OBLIGATIONS - continued

Reconciliation of opening and closing provisions

	Period Ending 31 March 2022	Period Ending 31 March 2021
	£	£
Provision at start of period	217,881	230,398
Unwinding of the discount factor (interest expense)	1,967	5,605
Deficit contribution paid	(31,845)	(26,466)
Remeasurements - impact of any change in assumptions	(7,777)	10,852
Remeasurements - amendments to the contribution schedule	-	(2,508)
	<u>-</u>	<u>(2,508)</u>
Provision at the end of period	<u>180,226</u>	<u>217,881</u>

Income and expenditure impact

	Period Ending 31 March 2022	Period Ending 31 March 2021
	£	£
Interest expense	1,967	5,605
Remeasurements - impact of any change in assumptions	(7,777)	10,852
Remeasurements - amendments to the contribution schedule	-	(2,508)
	<u>-</u>	<u>(2,508)</u>
	<u>5,810</u>	<u>13,949</u>

Assumptions

	31 March 2022%	31 March 2021%	31 March 2020%
	per annum	per annum	per annum
Rate of discount	2.55	0.98	2.58

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

24. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

Accounts

REGISTERED COMPANY NUMBER: 03346119 (England and Wales)
REGISTERED CHARITY NUMBER: 1066611

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
THE E C ROBERTS CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The focus of our Work

Our main objectives continue to be to work with families to reduce the incidence and impact of homelessness, family breakdown and social exclusion. The strategies we have used to meet these objectives include:

Development and delivery of innovative childcare services that improve children's life chances, by:

- Designing and piloting services which address unmet need for children and young people, especially homeless families and those at risk of homelessness and those children whose parents have separated
- Working with partners to improve the life chances of Care Leavers enabling them to achieve their potential.
- Continually improving our services.

Development and delivery of innovative resettlement services that reduce the incidence of homelessness year on year, by:

- Designing and piloting services which address unmet needs of families and vulnerable people.
- Provision of evolving pathways for vulnerable families striving to improve their circumstances, in partnership with other organisations.
- Continually improving our services.

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

How our activities deliver public benefit

The local picture

The majority of our services are provided in Portsmouth, Havant, Gosport, which sadly have high levels of deprivation, unemployment and homelessness.

Portsmouth is the only county island city in the UK. It has an estimated population of 213,000 people residing within 15.5 square miles. **This makes Portsmouth the most densely populated city in the UK outside of London.** 6.4% of the city's population are aged 0 - 4, 10.6% are aged 5 - 14, 7.2% are aged 15 - 19, 62% are aged 20 - 64 and 13.9% are aged 65+. 16.0% of the city's population are not of white British ethnicity. Children and young people have a different ethnic profile with 20% of school-age children being of non-White British ethnicity (45% of school children living in St Thomas ward and 38% in St Jude ward are of non-White British ethnicity).

Over the next 20 years, the population is projected to increase to about 238,000 persons (11% increase). There are 85,473 households in Portsmouth.

Life Expectancy -Showing the impact of poorer physical and mental health outcomes, males in Portsmouth's most deprived areas die 9.5 years earlier than males in Portsmouth's least deprived areas. For females living in the most compared to least deprived areas, the gap in life expectancy is 6.0 years.

The latest statistics show that 36.04% of children in Portsmouth South are living in poverty. In Charles Dickens Ward, the percentage is even higher at 50.31%. This is well above the England average, with levels at twice the national average in some areas of the city, especially Charles Dickens ward where the Roberts Centre is based.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Education - The national standard is that all pupils should achieve at least five GCSEs graded A* to C, including English and mathematics. Portsmouth pupils have never achieved the national average. In 2015, local achievement for both boys (46.4%) and girls (55.1%) was significantly lower than the national average (52.7% and 62.1% respectively). Over 100 languages are spoken by pupils attending Portsmouth schools.

Young People (NEET) Not in employment, education or training in 2016 there were 3,990 16 & 17 year olds in Portsmouth of whom 200 were NEET, which is worse than the previous year.

24.5% of Reception Year pupils in Portsmouth schools are overweight, including obese - this has increased slightly from the previous year. By Year 6, the prevalence of overweight including **obese pupils in Portsmouth schools had increased to 36.2%.**

A&E attendances per 1,000 are significantly higher than the national average **for 5-9 year olds, 10-14 year olds, 15-17 year olds and 15-19 year olds** based on 2015/16 data.

Health Public Health Profiles highlight seven areas of concern they are

- Male life expectancy
- Female life expectancy
- Achievement of GCSEs including English and Maths
- Recorded crimes of violence against the person
- Premature mortality from cancer
- Deaths from drug misuse
- Deaths by suicide.

The trend for each is worsening or static and Portsmouth is significantly worse than the England average.

Portsmouth has a significantly higher level of overall deprivation than the England average. The JSNA indicates that frontline statutory and voluntary services are reporting **that increasing numbers of people are in debt** and needing support. There are 14 wards within Portsmouth with residents in parts of Charles Dickens, Paulsgrove, Cosham and St Thomas wards experiencing the **highest deprivation in the city, and poorer wellbeing.**

Portsmouth has significantly higher rates of risk factors for mental ill health. It is estimated that 22,100 Portsmouth residents aged 18-64yrs are affected by at least one common mental health disorder. 6,000 people access Adult Mental services annually. Portsmouth has the highest level of excess winter deaths of our comparator cities with similar levels of deprivation.

Index of Multiple Deprivation Portsmouth is ranked 63rd of 326 local authorities (previously ranked 76th of 326 local authorities in 2010, and 93rd of 354 authorities in 2007) where 1 is the most deprived in terms of the average score.

Public Benefit Our main activities and those whom we try to help are listed below. All our charitable activities focus on the reduction of homelessness and of the reducing the impact of family breakdown and social exclusion and are undertaken to further our charitable purposes for the public benefit.

Covid - With the support of funders we have delivered and expanded our services during the year - in many creative and resourceful ways.

We focus our energies on designing and delivering services for those who are struggling with homelessness or family relationship breakdown, with an emphasis on meeting the needs of children and young people, who are particularly affected by their families' plights.

Our commitment is to provide services with targeted interventions for families tackling complex issues which include debt, homelessness, parenting difficulties, co-parenting, managing money, lifestyle changes, mental health and learning difficulties, low educational attainment continues.

Working with us - The company's /charity's policy is to consult and discuss with employees, through unions, staff working groups and at meetings, matters likely to affect employees' interests.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the company's continues and that the appropriate training is arranged. It is the policy of the company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Who used and benefited from our services?

The ethos of the organisation ensures that the families we work with will be treated with respect but that we will be honest and work to help clients to understand the consequences of their actions and decisions. In many cases, families have not grasped that their circumstances and options depend on the informed choices they make. Families are the core of our society and we need to invest in and assist the adults in families to parent and act as role models for their children. We help them to learn the skills needed to keep a safe roof over their children's heads.

Working within the scope of our objectives and the limitations of funding, we provided a wide range of services to over 1000 families in 2020/21. 2020 has been challenging for all but by the end of the financial year the challenges of Covid-19 re-enforced the need our expertise. Responding to the needs and impact that Coronavirus has on families and vulnerable single people is a vital statement of why the Roberts Centre exists.

Covid -19 response

In March 2020 we redesigned all our services and introduced more services to meet the needs of those in lockdown, shielded or people struggling with anxiety. We deliver age appropriate activity packs for families and food and toiletries for households who have either been affected by loss of free school meals, loss of jobs and moving onto Universal credit (with a 5 week wait for funds) or living on furloughed staff who lost 20% of their income.

Many children and families who were already vulnerable faced even greater pressures and challenges during the pandemic. Moreover, some families and vulnerable single people that were previously coping are finding themselves now struggling - financially, emotionally and with practical every day issues. The Roberts Centre took on welfare calls, door step deliveries of nappies, baby milk, shampoo, sanitary products, toiletries and food including fresh fruit and vegetables, bread and milk.

The greatest demand we have had and continue to have from Housing officers and Social workers in Portsmouth and Havant is for age appropriate activity packs, toys, children's books, art & Crafts for children and young people.

Main Services

The Supported & Intensive Supported Housing Scheme

This is a multi-agency service which works with families for whom a number of Homelessness, household, money management and parenting risk have been identified and who want help to improve their skills and to become stable tenants. In 2020/21 41 families were supported through the scheme and 4 were successfully signed off and now have a secure tenancy with Portsmouth City Council.

Temporary Accommodation Service

The Temporary Accommodation Service (TAS) manage 31 fully furnished properties and a shared house with 12 rooms for homeless families and single people in Portsmouth. TAS works closely with Portsmouth City Council, supporting clients to work through a difficult and anxious time in their lives to enable them to move forward to sustain their own tenancy in the future. Each family member is supported and the centre offers additional services to the children and young people.

From April 2020 -March 2021 the service accommodated and supported 76 families/single vulnerable people.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

We provide free places in the Roberts Day Nursery for children from birth to 5 years who are living in temporary accommodation and also a dedicated holiday play scheme. These children have, in most cases, suffered the distress of losing their home and moving away from school, family and friends. While families are in TAS, their keyworker will work with them to improve their budgeting, home management and parenting skills and help them towards moving into their next property.

Family Tenancy Support

Provided tenancy/accommodation support to families identified by housing providers or by self-referral. The families benefit from structured targeted support to acquire the skills to maintain their tenancies. These skills include budgeting, debt payments, neighbour relations or, as in most cases, a combination of skills. FTS can support 14 families in Portsmouth Between April 2020- March 2021, 23 families received ongoing support through the service and 2 clients were successfully signed off the scheme.

Family Intervention Project

These services use the Family Intervention Project (FIP) model which was designed on the model of the acclaimed Dundee Family Project. The model uses a combination of challenge and support. The Family Intervention Project works with families causing anti-social behaviour and at risk of losing their homes. In 2020/21, 70 individuals and families were supported in Gosport area. Over 85% of all closed cases improved their tenancy stability, reduced debt and improved their children's outcomes. This project is about establishing positive behaviour patterns, and not just about reducing negative behaviour.

Adult Intervention Project

Building on the success of FIP, we designed and deliver an Adult Intervention Project for vulnerable single people through Portsmouth Local Authority housing service using the core elements of an intensive, lead professional, multi-agency small step approach. This is the only project of its kind nationally.

Adult Intervention Project /Housing Options

This service was developed during the year to support vulnerable people placed in Bed & Breakfast, Hotel accommodation who have been identified as likely to need support to help them cope to meet the expectations of the accommodation provider.

RAISE

Raise is a pilot project supporting families where Parents have learning difficulties in Gosport who are in need of long-term, light touch support. Referrals are from Hampshire Social Care.

From April 2020 to March 2021 the projects made a difference for 70 families and single people.

Circle of Support

The Circle of Support Service started in July 2016 and works in partnership with people who are in immediate hardship and need assistance in addressing the underlying issues causing their crisis. Support can be provided to assist with crisis arising from debt, fuel or food poverty, other financial issues, homelessness or family breakdown. During 2020-2021 19 clients received ongoing support through the service.

The Child Contact Service

In society many families relationships breakdown, which often leads to challenges regarding co-parenting and child contact. We have been providing Supported child contact services for 25 years in Portsmouth, this service relies on the dedicated support of a band of volunteers. 20 years providing supervised child contact. Research tells us that children have better outcomes when they have contact with their non-resident parent. We provide a neutral, safe, child-focussed environment for children to have supported contact with non-resident parents, grandparents or siblings. In Portsmouth, last year we provided 152 children from 121 families with Supported Contact.

Supervised Child Contact

Each year between 150,000 and 200,000 parental couples separate. Where the process of separation is handled well, the adverse impact on children is minimised. Where separation goes badly and, in particular, where children are drawn into parental conflict, then the effects can be profoundly damaging for children.

Supervised Child Contact provides closely supervised, individual family contact sessions. In 2020/21 we provided 152 children from 121 families with Supported Contact and 105 children from 79 families with Supervised Contact.

THE E C ROBERTS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Boost Project

Is Portsmouth based and aims to improve life chances and outcomes for young people who are either being looked after by the local authority or about to leave care. This service provides bespoke one to one sessions and proactively maintains support until the young person is 25 years old. In 2020/21 - 35 young people were supported through Boost. Alongside supporting with aspects like housing, peer pressures, benefits, employment or college - Boost young people complete a Workbook to Independence. There are 5 areas in the workbook: Money, Living Skills, Health and Wellbeing, Housing and Community and Employment and Training. The Workbook has been accredited through Highbury College so that the young people can now gain a City & Guilds award.

More than anything, Boost offers a non-judgemental approach where we will support young people in understanding their choices, building on their future independence and helping them make positive decision.

Boost Plus

Is a Supported Housing Scheme that gives young people in the Boost Service, the chance to live in a Roberts Centre Sub-let property via PCC. These are young people who PCC will not currently offer a direct tenancy to due to lack of tenancy history or a poor tenancy history. If successful on the scheme, the young person takes over the tenancy from ECRC, making them a PCC tenant. 9 young people had this opportunity this year.

Temporary Accommodation Service for Looked after Young People - TASLYP

The Roberts Centre offer a really exciting experience for young people to stay in a Portsmouth City Council property for 6 weeks. This gives a real taste of independence that is so vital - as often the reality of having your own property is very different to the preconceptions.

The young person is expected to pay a small service charge as well as paying for electricity and buying their own food. This is an excellent way to learn responsibilities, improve budgeting skills and learn what it means to be a good neighbour. This also helps young people gain confidence in their abilities. 6 young people were intensely supported to be able to have a 6 week stay this year.

The Roberts Day Nursery

Operates 8am - 6pm, 51 weeks of the year, offering high quality care and education Ofsted 'GOOD' for children from birth to five years. 80 children were cared for, nurtured and educated in the Nursery in 2020/21.

We provide both an educationally stimulating and nurturing environment with plenty of physical activity in our bespoke secure garden. The curriculum planning allows the children to access the garden in all weathers. Learning is fun and we use this approach whilst following curriculum activities and planning for individual needs of each child during our daily routines.

The Nursery is an open planned area promoting peer learning and ensuring that staff are supervising the children at all times. We provide an environment where children can grow and develop in an environment that is loving, friendly and happy. Our families are provided with facilities including a garden and multisensory room with sensory equipment for the children to enjoy on a daily basis.

We ensure that all the children's achievements are always recorded in a learning journey, which is shared with parents/carers. At the end of their time with us, together with the Parents, children can look back and see just how much they have learnt.

The Adept project

Works with parents, who have had a child or children taken into the care of the local authority, under the category of neglect. The project worked with 5 families at any one time, the Local Authority integrated the Adept model into its work in Autumn of 2019.

Playscheme - normally this is an offsite play scheme for children aged 5-13 years, 63 children from Temporary Accommodation, Supported Housing this year from either attending our holiday Play Scheme or were sent a play scheme in a box during lockdown in 2020/21. Staff delivered activities to help them make friends, have fun and learn about the importance of a healthy lifestyle. They found out about the local area and had some great experiences.

THE E C ROBERTS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Made of Money courses

A supporter funded the delivery of a rolling programme of the Made of Money course (designed by Quaker Social Action). This is a very user-friendly course and is well received by users, many of whom left school early or have limited literacy skills.

Incredible Years and Strengthening Families courses

We provided courses to help all family members learn and work together to communicate and understand boundaries and a positive way forward.

Tastes Great Cookery School

Originally funded by Comic Relief is run monthly with guest cooks from local restaurant and volunteers running cookery classes for clients. Due to restrictions we sent out the makings and recipes to families to do at home.

Service User Involvement

It is our belief that Service users being involved in the recruitment of staff helps us to find the right people and we have a target of 85% of all appointments to have trained Service Users involved in recruitment. Over the last year we have held training with 7 Service Users and 8 have helped either sat on a recruitment panel or as part of a focus group. 2 Volunteers have worked with the SUIW, 1 obtaining feedback and helping with Covid Survey and another working with the Re-start Youth project alongside the SUIW.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

FINANCIAL REVIEW

Financial position

The E C Roberts Centre has seen its income increase by 3.7% from £1,567,539 in 2020 to £1,625,941 in 2021. This increase in income can be primarily attributed to donations and legacies. Expenditure in the year increased by 1.0% from £1,533,865 in 2020 to £1,549,868 in 2021.

The overall surplus for the year was £62,124 (2020: £38,550) of which a deficit of £20,131 was attributable to restricted funds (2020: deficit of £29,079) and a £82,255 surplus to unrestricted funds (2020: £67,629).

During the year there were recognised losses on the defined benefit scheme of £13,949 (2020: gain of £4,876). The unrestricted surplus excluding this non-cash movement is £96,204 (2020: £62,753). This surplus was against a budgeted deficit of £131,202.

Total restricted funds at the balance sheet date amounted to £11,860 (2020: £31,991) and unrestricted funds totalled £1,592,041 (2020: £1,509,786).

The board are extremely grateful for the support of the Sobell Foundation, Peter Harrison Foundation, The Albert Hunt Trust, Cafcass, Brian Foster Foundation, EMR Group, Children in Need, churches, faith groups, schools, organisations and individual gifts.

Investment policy and objectives

Under the memorandum and Articles of association, the Charity has the power to invest in any funds which the Board deems suitable.

The trustees, having regard to the liquidity requirements of the Charity, have operated a policy of keeping available funds in interest-bearing deposit accounts and seek to achieve a rate of interest as high as possible whilst maintaining security and availability. At a time of exceptionally low investment returns and high risk in the finance markets, this policy will be maintained, and funds will only be placed with conservatively managed institutions.

THE E C ROBERTS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Reserves policy

The charity aims to maintain reserves at a level sufficient to ensure that, in the event of a significant drop in funding, the charity will be able to continue its activities while consideration is given to ways in which additional funds may be raised.

The Board intends to maintain a level of reserves at between three and six months of expenditure. The Board will monitor the reserves annually and management are required to notify the board if at any time reserves change to a level outside the three-to-six month range.

FUTURE DEVELOPMENTS

New Roberts Centre

In the medium/long term, we hope to bring all our services onto to one site in Portsmouth so we can provide a seamless service with easy access to all our expertise and skills.

Social Housing for the most vulnerable

In the medium/long term the Board have identified the need to increase the amount of social housing for vulnerable families and people in Portsmouth to meet the increasing need and to mitigate the diminishing supply.

Increase our donor/charitable support

We know we need to increase our charitable support to ensure we can continue to support the most vulnerable in an environment where the previous methods and levels of support in the community are swiftly and significantly reducing.

The Charity has introduced its impact/outcome assessments so we are able to measure and prove the value and efficacy of our services to funders and others who may want to follow our models.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The EC Roberts Centre is a registered charity, number 1066611 and a company limited by guarantee registered in England and Wales, number 3346119.

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

Recruitment and appointment of new trustees

At least once every two years the Board undertakes a Skills Audit to ensure we have the right balance of skills in a changing environment. All prospective members complete an application form which the Board considers to determine whether they meet the skills requirement before the Board calls them for interview. All Board members have an enhanced DBS check.

All Board members are provided with an induction pack which includes basic information about the Centre and a copy of the Memorandum and Articles. All Board members have annual safeguarding training. They also attend a half-day induction at the EC Roberts Centre to introduce them to the services and staff.

Trustees meet bi-monthly plus an annual Vision Day and the Board's meetings work to an agreed agenda, which allows time for open discussion on issues related to the EC Roberts Centre's areas of interest and public benefit. Business is conducted between Board meetings through the Finance & Audit Sub-Committee. The terms of reference for this Committee set out the power and authority delegated to it. The day-to-day management of the EC Roberts Centre is the responsibility of the Chief Executive who reports to each Board meeting and communicates with Board members at other times when necessary.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Remit of Finance and Audit Sub-Committee

The Finance and Audit Sub-Committee assists the Board in the development of finance strategies, internal and external audits and reviews of finance and risk policies and procedures. The Committee also monitors financial performance and make recommendations to the Board of Trustees concerning financial aspects of the EC Roberts Centre.

The Trustees have a risk management strategy, which comprises:

- an annual review of the risks the charity may face;
- systems and procedures to mitigate those risks identified in the plan
- procedures designed to minimise any potential impact on the Charity should those risks materialise

Disclosure of Information to Auditors

Each of the Directors has confirmed that there is no information of which they are aware which is relevant to the audit but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

In accordance with Section 385 of the Companies Act 1985, a resolution proposing that Morris Crocker be appointed as auditors of the Company will be put to the Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03346119 (England and Wales)

Registered Charity number

1066611

Registered office

84 Crasswell Street
Portsmouth
Hampshire
PO1 1HT

Trustees

C Ackroyd
G Brombley (resigned 12.5.2020)
M Childs
J Collins
J Craven
M Geary
A Sayer
R White
T Floyd
M Kirby (appointed 24.10.2020)
N Venton (appointed 14.7.2020)

Chief Executive

C Damper

Company Secretary

C Damper

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

P Underwood, FCCA
Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Bankers

Lloyds Bank plc
St John's Centre
Hedge End
Southampton
Hampshire
SO43 4QU

Patrons

Rt Revd Christopher Foster - Anglican Bishop of Portsmouth
The Duchess of Richmond and Gordon
HM Lord-Lieutenant of Hampshire

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The E C Roberts Centre for the purposes of company law) are responsible for preparing the Report of the Trustees 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 to 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Morris Crocker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

THE E C ROBERTS CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Approved by order of the board of trustees on 13 July 2021 and signed on its behalf by:

A Sayer - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE E C ROBERTS CENTRE

Opinion

We have audited the financial statements of The E C Roberts Centre (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE E C ROBERTS CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE E C ROBERTS CENTRE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss managements assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues concerning rental income, grants and fees receivable and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income at £40,555. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality of £36,500.

Substantive audit tests were designed after assessing and testing systems and controls. The systems and controls which have been designed to act as a preventative measure against fraud and error were operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The organisation has continued to operate as normal during the pandemic as it provides services and accommodation for those who are vulnerable and considered key workers. Incoming resources have not been significantly affected due to the nature of the source. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
THE E C ROBERTS CENTRE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

4 August 2021

THE E C ROBERTS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	87,573	53,124	140,697	66,085
Charitable activities	4				
Tenants Services		1,176,074	94,605	1,270,679	1,239,599
Childrens services		181,219	14,731	195,950	248,154
Investment income	3	4,158	-	4,158	4,506
Other income		14,457	-	14,457	9,195
Total		<u>1,463,481</u>	<u>162,460</u>	<u>1,625,941</u>	<u>1,567,539</u>
EXPENDITURE ON					
Raising funds	5	28,190	412	28,602	27,799
Charitable activities	6				
Tenants Services		1,025,133	114,294	1,139,427	1,101,639
Childrens services		313,954	67,885	381,839	404,427
Total		<u>1,367,277</u>	<u>182,591</u>	<u>1,549,868</u>	<u>1,533,865</u>
NET INCOME/(EXPENDITURE)		<u>96,204</u>	<u>(20,131)</u>	<u>76,073</u>	<u>33,674</u>
Other recognised gains/(losses)					
Actuarial gains/(losses) on defined benefit schemes		(13,949)	-	(13,949)	4,876
Net movement in funds		<u>82,255</u>	<u>(20,131)</u>	<u>62,124</u>	<u>38,550</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,509,786</u>	<u>31,991</u>	<u>1,541,777</u>	<u>1,503,227</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,592,041</u></u>	<u><u>11,860</u></u>	<u><u>1,603,901</u></u>	<u><u>1,541,777</u></u>

The notes form part of these financial statements

THE E C ROBERTS CENTRE

**BALANCE SHEET
31 MARCH 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	586,312	596,965
CURRENT ASSETS			
Debtors	13	120,489	161,166
Investments	14	921,194	716,686
Cash at bank		513,973	456,247
		<u>1,555,656</u>	<u>1,334,099</u>
CREDITORS			
Amounts falling due within one year	15	(312,986)	(151,689)
		<u>1,242,670</u>	<u>1,182,410</u>
NET CURRENT ASSETS			
		<u>1,242,670</u>	<u>1,182,410</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,828,982	1,779,375
CREDITORS			
Amounts falling due after more than one year	16	(7,200)	(7,200)
PENSION LIABILITY	22	(217,881)	(230,398)
		<u>1,603,901</u>	<u>1,541,777</u>
NET ASSETS			
		<u>1,603,901</u>	<u>1,541,777</u>
FUNDS	21		
Unrestricted funds		1,592,041	1,509,786
Restricted funds		11,860	31,991
TOTAL FUNDS		<u>1,603,901</u>	<u>1,541,777</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 July 2021 and were signed on its behalf by:

J Craven - Trustee

THE E C ROBERTS CENTRE

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	72,533	52,426
Net cash provided by operating activities		72,533	52,426
Cash flows from investing activities			
Purchase of tangible fixed assets		(18,965)	(3,324)
Interest received		4,158	4,506
Net cash (used in)/provided by investing activities		(14,807)	1,182
Cash flows from financing activities			
New loans in year		-	7,200
Net cash provided by financing activities		-	7,200
Change in cash and cash equivalents in the reporting period		57,726	60,808
Cash and cash equivalents at the beginning of the reporting period		456,247	395,439
Cash and cash equivalents at the end of the reporting period		513,973	456,247

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	76,073	33,674
Adjustments for:		
Depreciation charges	29,618	23,581
Interest received	(4,158)	(4,506)
Decrease in debtors	40,677	6,291
Increase in creditors	161,297	22,281
Difference between pension charge and cash contributions	(230,974)	(28,895)
Net cash provided by operations	<u>72,533</u>	<u>52,426</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank	456,247	57,726	513,973
	<u>456,247</u>	<u>57,726</u>	<u>513,973</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	716,686	204,508	921,194
	<u>716,686</u>	<u>204,508</u>	<u>921,194</u>
Debt			
Debts falling due after 1 year	(7,200)	-	(7,200)
	<u>(7,200)</u>	<u>-</u>	<u>(7,200)</u>
Total	<u>1,165,733</u>	<u>262,234</u>	<u>1,427,967</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities based on staff costs or headcount by the relevant staff or activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Fixtures and fittings	- at varying rates on cost
Motor vehicles	- 20% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension scheme deficit payments

The association participates in a multi-employer pension scheme which is in deficit. Provision has been made for the deficit contributions payable and the trustees have relied upon information received from the Pensions Trust to determine the provision valuation.

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	<u>140,697</u>	<u>66,085</u>

3. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	<u>4,158</u>	<u>4,506</u>

All investment income is derived from assets held in the United Kingdom.

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Fees receivable	Tenants Services	363,935	358,148
Services provided under contract	Tenants Services	467,344	448,712
Charitable rental income	Tenants Services	366,633	373,720
Grants	Tenants Services	72,767	59,019
Fees receivable	Childrens services	176,932	215,390
Services provided under contract	Childrens services	8,571	27,239
Grants	Childrens services	10,447	5,525
		<u>1,466,629</u>	<u>1,487,753</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2021 £	2020 £
Blagrove Trust	-	25,000
Children in Need	-	5,525
HIWCF/ESF	9,000	-
You Trust	-	29,625
Portsmouth City Council	2,700	-
Circle of Support	30,111	-
Sobell Foundation	10,189	4,394
Thrive	26,044	-
B&Q Foundation	2,500	-
CafCass Contact Centre	2,670	-
	<u>83,214</u>	<u>64,544</u>

5. RAISING FUNDS

Raising donations and legacies

	2021 £	2020 £
Staff costs	27,949	21,364
Other fundraising costs	114	6,091
Depreciation	539	344
	<u>28,602</u>	<u>27,799</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Tenants Services	815,256	324,171	1,139,427
Childrens services	220,350	161,489	381,839
	<u>1,035,606</u>	<u>485,660</u>	<u>1,521,266</u>

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Tenants Services	306,220	17,951	324,171
Childrens services	152,481	9,008	161,489
	<u>458,701</u>	<u>26,959</u>	<u>485,660</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other

	Tenants Services £	Childrens services £	2021 Total activities £	2020 Total activities £
Wages	201,002	98,238	299,240	296,438
Other costs	105,218	54,243	159,461	177,765
	<u>306,220</u>	<u>152,481</u>	<u>458,701</u>	<u>474,203</u>

Governance costs

	Tenants Services £	Childrens services £	2021 Total activities £	2020 Total activities £
Wages	12,506	6,208	18,714	18,501
Auditors' remuneration	3,264	1,678	4,942	4,059
AGM costs	620	319	939	684
Other costs	1,299	668	1,967	3,597
Depreciation of tangible fixed assets	262	135	397	303
	<u>17,951</u>	<u>9,008</u>	<u>26,959</u>	<u>27,144</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	4,942	4,059
Depreciation - owned assets	<u>29,618</u>	<u>23,581</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

During the year no trustees (2020: none) were reimbursed out of pocket expenses totalling £nil (2020: £nil).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	922,686	882,384
Social security costs	72,564	66,542
Other pension costs	43,048	40,266
	<u>1,038,298</u>	<u>989,192</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Management and administration	7	7
Direct and support staff	39	39
	<u>46</u>	<u>46</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£60,001 - £70,000	1	1

The average monthly full time equivalent (FTE) number of employees during the year was as follows:

	2021	2020
Management and administration	6.3	6.5
Direct and support staff	30.9	32.5
	<u>37.2</u>	<u>39</u>

Key management personnel

The key management personnel of the charity comprises the Chief Executive, the family services manager, the human resources manager and the finance manager who are responsible for the day-to-day activities of the charity. Total remuneration and benefits of the key management personnel in the year ended 31 March 2021 was £205,735 (2020: £207,122).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50,581	15,504	66,085
Charitable activities			
Tenants Services	1,188,269	51,330	1,239,599
Childrens services	235,645	12,509	248,154
Investment income	4,506	-	4,506
Other income	8,195	1,000	9,195
Total	<u>1,487,196</u>	<u>80,343</u>	<u>1,567,539</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	27,465	334	27,799
Charitable activities			
Tenants Services	1,052,932	48,707	1,101,639
Childrens services	344,046	60,381	404,427
Total	1,424,443	109,422	1,533,865
NET INCOME/(EXPENDITURE)	62,753	(29,079)	33,674
Other recognised gains/(losses)			
Actuarial gains on defined benefit schemes	4,876	-	4,876
Net movement in funds	67,629	(29,079)	38,550
RECONCILIATION OF FUNDS			
Total funds brought forward	1,442,157	61,070	1,503,227
TOTAL FUNDS CARRIED FORWARD	1,509,786	31,991	1,541,777

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2020	997,762	131,346	6,250	1,135,358
Additions	-	18,965	-	18,965
Disposals	-	(43,381)	-	(43,381)
At 31 March 2021	997,762	106,930	6,250	1,110,942
DEPRECIATION				
At 1 April 2020	404,590	127,553	6,250	538,393
Charge for year	22,662	6,956	-	29,618
Eliminated on disposal	-	(43,381)	-	(43,381)
At 31 March 2021	427,252	91,128	6,250	524,630
NET BOOK VALUE				
At 31 March 2021	570,510	15,802	-	586,312
At 31 March 2020	593,172	3,793	-	596,965

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	36,821	132,717
Other debtors	3,250	3,250
Prepayments and accrued income	80,418	25,199
	<u>120,489</u>	<u>161,166</u>

14. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Investment accounts and deposit funds	<u>921,194</u>	<u>716,686</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	37,861	30,092
Other creditors	54,076	21,549
Accruals and deferred income	85,354	41,471
Deferred grants	135,695	58,577
	<u>312,986</u>	<u>151,689</u>

	2021	2020
	£	£
Brought forward	58,577	24,346
Amount released to incoming resources	(34,084)	(24,346)
Amount deferred in year	<u>111,202</u>	<u>58,577</u>
Carried forward	<u>135,695</u>	<u>58,577</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other loans (see note 17)	<u>7,200</u>	<u>7,200</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	7,200	7,200

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	46,453	35,928
Between one and five years	84,901	81,351
	<u>131,354</u>	<u>117,279</u>

19. SECURED DEBTS

The following secured debts are included within creditors:

	2021 £	2020 £
Other loans	<u>7,200</u>	<u>7,200</u>

Portsmouth City Council hold a registered charge over property held by The E C Roberts Centre as security against a loan which has been made available to the charitable company.

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	579,564	6,748	586,312	596,965
Current assets	1,550,544	5,112	1,555,656	1,334,099
Current liabilities	(312,986)	-	(312,986)	(151,689)
Long term liabilities	(7,200)	-	(7,200)	(7,200)
Pension liability	(217,881)	-	(217,881)	(230,398)
	<u>1,592,041</u>	<u>11,860</u>	<u>1,603,901</u>	<u>1,541,777</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

21. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	1,249,164	91,111	(23,234)	1,317,041
Designated Building Project Fund	260,622	(8,856)	23,234	275,000
	<u>1,509,786</u>	<u>82,255</u>	<u>-</u>	<u>1,592,041</u>
Restricted funds				
Property fund	29,410	(22,662)	-	6,748
Pupil Premium	873	(667)	-	206
Miscellaneous Grants	32	1,436	-	1,468
The Sobell Foundation: New Start	-	1,732	-	1,732
The Albert Hunt Trust	1,676	(1,676)	-	-
Sendif+	-	1,706	-	1,706
	<u>31,991</u>	<u>(20,131)</u>	<u>-</u>	<u>11,860</u>
TOTAL FUNDS	<u>1,541,777</u>	<u>62,124</u>	<u>-</u>	<u>1,603,901</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,463,481	(1,358,421)	(13,949)	91,111
Designated Building Project Fund	-	(8,856)	-	(8,856)
	<u>1,463,481</u>	<u>(1,367,277)</u>	<u>(13,949)</u>	<u>82,255</u>
Restricted funds				
Property fund	-	(22,662)	-	(22,662)
Boost Plus	11,589	(11,589)	-	-
Big Lottery Fund: Circle of Support	30,111	(30,111)	-	-
Pupil Premium	2,398	(3,065)	-	(667)
Miscellaneous Grants	8,539	(7,103)	-	1,436
The Sobell Foundation: New Start	10,189	(8,457)	-	1,732
The Albert Hunt Trust	-	(1,676)	-	(1,676)
Raise Family Service	10,249	(10,249)	-	-
HIWCF 'We're All Together' Fund	9,000	(9,000)	-	-
Sendif+	7,256	(5,550)	-	1,706
The Julia & Hans Rausing Trust	47,085	(47,085)	-	-
National Lottery Community Fund: Other	14,754	(14,754)	-	-
National Lottery Community Fund: Thrive	11,290	(11,290)	-	-
	<u>162,460</u>	<u>(182,591)</u>	<u>-</u>	<u>(20,131)</u>
TOTAL FUNDS	<u>1,625,941</u>	<u>(1,549,868)</u>	<u>(13,949)</u>	<u>62,124</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

21. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	1,192,157	87,007	(30,000)	1,249,164
Designated Building Project Fund	250,000	(19,378)	30,000	260,622
	<u>1,442,157</u>	<u>67,629</u>	<u>-</u>	<u>1,509,786</u>
Restricted funds				
Property fund	52,082	(22,672)	-	29,410
Children in Need Play Scheme	3,041	(3,041)	-	-
Big Lottery Fund: Circle of Support	2,380	(2,380)	-	-
Pupil Premium	3,567	(2,694)	-	873
Miscellaneous Grants	-	32	-	32
The Albert Hunt Trust	-	1,676	-	1,676
	<u>61,070</u>	<u>(29,079)</u>	<u>-</u>	<u>31,991</u>
TOTAL FUNDS	<u>1,503,227</u>	<u>38,550</u>	<u>-</u>	<u>1,541,777</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,487,196	(1,405,065)	4,876	87,007
Designated Building Project Fund	-	(19,378)	-	(19,378)
	<u>1,487,196</u>	<u>(1,424,443)</u>	<u>4,876</u>	<u>67,629</u>
Restricted funds				
Property fund	-	(22,672)	-	(22,672)
Children in Need Play Scheme	5,525	(8,566)	-	(3,041)
Boost Plus	17,311	(17,311)	-	-
Big Lottery Fund: Circle of Support	29,625	(32,005)	-	(2,380)
Pupil Premium	4,179	(6,873)	-	(2,694)
Miscellaneous Grants	3,873	(3,841)	-	32
Your Voice Matters	7,631	(7,631)	-	-
The Sobell Foundation: New Start	4,394	(4,394)	-	-
Cafcass	2,805	(2,805)	-	-
The Albert Hunt Trust	5,000	(3,324)	-	1,676
	<u>80,343</u>	<u>(109,422)</u>	<u>-</u>	<u>(29,079)</u>
TOTAL FUNDS	<u>1,567,539</u>	<u>(1,533,865)</u>	<u>4,876</u>	<u>38,550</u>

Designated Building Project Fund

Unrestricted reserves which are to be put towards the building of the new Roberts Centre, as referred to within the 'Future Developments' section of the Trustees' Report.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

21. MOVEMENT IN FUNDS - continued

Property Fund

Restricted funds received for a previous redevelopment of the charity's premises. Resources expended from this fund represent depreciation charged on the building.

Boost Plus

Providing young people with emotional resilience and life skills as they leave care and move into their own accommodation.

Big Lottery Fund: Circle of Support

Supporting individuals who have been referred via a visit to a foodbank to identify and develop their circle of support, which could consist of family, friends, volunteers or other agencies.

Pupil Premium & SENDIF

Supporting the needs of specific children attending the Roberts Day Nursery.

The Sobell Foundation: New Start

Funding a part-time New Start worker to help those moving on from temporary accommodation decorate their new homes and learn decorating skills.

The Albert Hunt Trust

Funding towards the cost of an IT upgrade.

Raise Family Service

Supporting vulnerable families whose level of need fluctuates.

HIWCF 'We're All Together' Fund

Supporting vulnerable people impacted by the Covid-19 crisis.

The Julia & Hans Rausing Trust

Funding towards core costs and overheads of the charity.

National Lottery Community Fund: Thrive

Providing educational support to children living in hotels, B&Bs and temporary accommodation.

National Lottery Community Fund: Other

Assisting with the cost of Covid-19 related occupational sick leave granted to Roberts Centre staff.

Children in Need Play Scheme

Children in Need funds were for the running of a school holiday play schemes for children of the families in the temporary housing service.

Your Voice Matters

A project financed by a grant from the Big Lottery Fund supporting a team of service users in gaining valuable feedback on all of our services from other service users.

Cafcass

A grant by the Children and Family Court Advisory and Support Service, to assist in the provision of supported contact services to children and their families.

Miscellaneous

Miscellaneous donations are individual donations given for specific uses such as the Christmas party and the pantomime.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

22. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in a multi-employer scheme which provides benefits to some 37 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2016. This valuation showed assets of £60.45m, liabilities of £85.30m and a deficit of £24.86m.

A full actuarial valuation for the scheme was carried out at 30 September 2019. This valuation showed assets of £79m, liabilities of £93.9m and a deficit of £14.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit Contributions

From 1 April 2021 to 30 November 2027:

£1,530,000 per annum (payable monthly and increasing by 3.0% each year on 1 April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Reconciliation of opening and closing provisions

	Period Ending 31 March 2021 £	Period Ending 31 March 2020 £
Provision at start of period	230,398	260,969
Unwinding of the discount factor (interest expense)	5,605	3,923
Deficit contribution paid	(26,466)	(25,695)
Remeasurements - impact of any change in assumptions	10,852	(8,799)
Remeasurements - amendments to the contribution schedule	(2,508)	-
Provision at the end of period	<u>217,881</u>	<u>230,398</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

22. EMPLOYEE BENEFIT OBLIGATIONS - continued

Income and expenditure impact

	Period Ending 31 March 2021	Period Ending 31 March 2020
	£	£
Interest expense	5,605	3,923
Remeasurements - impact of any change in assumptions	10,852	(8,799)
Remeasurements - amendments to the contribution schedule	(2,508)	-
	<u>13,949</u>	<u>(4,876)</u>

Assumptions

	31 March 2021%	31 March 2020% per annum	31 March 2019% per annum
Rate of discount	0.98	2.58	1.58

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

24. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.