

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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Report of the Trustees	1 to 10
Report of the Independent Auditors	11 to 13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 31

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.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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 2022

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

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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.

THE E C ROBERTS CENTRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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					
Tenants Services	5	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					
Tenants Services	7	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		<u>1,669,824</u>	<u>9,598</u>	<u>1,679,422</u>	<u>1,603,901</u>

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>1,679,422</u>	<u>1,603,901</u>
FUNDS	21		
Unrestricted funds		1,669,824	1,592,041
Restricted funds		<u>9,598</u>	<u>11,860</u>
TOTAL FUNDS		<u>1,679,422</u>	<u>1,603,901</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>
		<hr/>	<hr/>
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><u>(99,604)</u></u>	<u><u>72,533</u></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><u>1,427,967</u></u>	<u><u>(98,175)</u></u>	<u><u>1,329,792</u></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	<u>9,100</u>	<u>10,447</u>
		<u><u>1,726,939</u></u>	<u><u>1,466,629</u></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	<u>2,933</u>	<u>-</u>
	<u><u>81,933</u></u>	<u><u>93,463</u></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	<u>499</u>	<u>539</u>
	<u><u>34,060</u></u>	<u><u>28,602</u></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>1,120,472</u>	<u>1,038,298</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>53.4</u>	<u>46.3</u>

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

	2022	2021
£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:

	2022	2021
Management and administration	6.5	6.3
Direct and support staff	<u>34.2</u>	<u>30.9</u>
	<u>40.7</u>	<u>37.2</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	<u>1,592,041</u>	<u>11,860</u>	<u>1,603,901</u>

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>180,226</u>	<u>217,881</u>
Provision at the end of period		

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>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.