

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
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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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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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

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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.

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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					
Tenants Services	5	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					
Tenants Services	7	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>
		<hr/>	<hr/>
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: Circle of Support	29,538	(29,755)	-	(217)
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: 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	-	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.

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.