

Charity registration number 1066611

Company registration number 03346119 (England and Wales)

THE E C ROBERTS CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE E C ROBERTS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

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

THE E C ROBERTS CENTRE

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THE E C ROBERTS CENTRE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

M Geary
Chair

Date: 8 October 2024

THE E C ROBERTS CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and activities

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

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

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

Ensuring our work delivers our aims

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

Strategies for achieving aims and objectives

The focus of our work

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

Public benefit

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

Activities

How our activities deliver public benefit

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

Who used and benefited from our services?

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

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

THE E C ROBERTS CENTRE

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

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

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

Our main areas of charitable activity are described below:

ARAP Scheme - Afghan Relocations and Assistance Policy

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

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

Homes 4 Ukraine Scheme

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

Circle of Support

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

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

Child Contact Service

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

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

The Roberts Day Nursery

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

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

THE E C ROBERTS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2024

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

Playscheme

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

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

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

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

Give it a Try

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

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

Temporary Accommodation Support Service

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

Family Intervention Project

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

Adult Intervention Project

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

THE E C ROBERTS CENTRE

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

RAISE

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

Boost Pathway

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

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

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

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

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

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

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

Tastes Great Cookery School

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

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

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

Volunteers

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

Achievements and performance

Significant activities and achievements against objectives

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

Financial review

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

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

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

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

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

Going concern

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

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

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

THE E C ROBERTS CENTRE

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

Reserves policy

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

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

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

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

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

Principal funding sources

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

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

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

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

Investment policy

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

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

Major risks

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

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

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

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

THE E C ROBERTS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

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

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

Structure, governance and management

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

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

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

Recruitment and appointment of trustees

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

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

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

Organisational structure

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

THE E C ROBERTS CENTRE

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

Induction and training of trustees

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

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

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

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

Remuneration policy

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

Other matters

Pension liabilities

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

Related parties

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

Funds held as custodian trustee

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

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

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

THE E C ROBERTS CENTRE

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

Auditor

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

Disclosure of information to auditor

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

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

M Geary - Chair

Trustee

17 September 2024

THE E C ROBERTS CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

THE E C ROBERTS CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE E C ROBERTS CENTRE

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

THE E C ROBERTS CENTRE

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

Identification and assessment of irregularities including fraud

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

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

THE E C ROBERTS CENTRE

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

Audit response to the risk of irregularities including fraud

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

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

Conclusions regarding the risks of irregularities including fraud

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

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

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

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

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

Use of our report

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

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

Sumer Audit is the trading name of Sumer Auditco Limited

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

THE E C ROBERTS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

THE E C ROBERTS CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

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

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

Prof J Craven
Trustee

Company registration number 03346119 (England and Wales)

THE E C ROBERTS CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

THE E C ROBERTS CENTRE

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

THE E C ROBERTS CENTRE

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

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Taxation

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

1.11 Provisions

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

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

1.12 Employee benefits

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

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

1.13 Retirement benefits

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

1.14 Current asset investments

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

THE E C ROBERTS CENTRE

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

2 Critical accounting estimates and judgements

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

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

Critical judgements

Pension scheme deficit payments

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

3 Income from donations and legacies

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

THE E C ROBERTS CENTRE

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

4 Income from charitable activities

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

Performance related grants analysis

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

THE E C ROBERTS CENTRE

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

5 Income from other trading activities

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

6 Income from investments

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

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

7 Other income

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

8 Expenditure on raising funds

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

THE E C ROBERTS CENTRE

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

9 Expenditure on charitable activities

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

10 Description of charitable activities

Tenant Services

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

Children's Services

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

THE E C ROBERTS CENTRE

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

11 Support costs allocated to activities

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

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

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

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

Costs are apportioned on the following bases:

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

THE E C ROBERTS CENTRE

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

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

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

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

15 Employees		
The average monthly number of employees during the year was:		
	2024	2023
	Number	Number
Management and administration	6	8
Direct and support staff	34	43
	<u> </u>	<u> </u>
Total	40	51
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	875,506	996,861
Social security costs	72,437	82,175
Other pension costs	37,866	43,363
	<u> </u>	<u> </u>
	985,809	1,122,399
	<u> </u>	<u> </u>

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

THE E C ROBERTS CENTRE

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

15 Employees

(Continued)

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

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

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

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

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

16 Taxation

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

17 Transfers

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

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

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Tangible fixed assets

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

19 Debtors

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

20 Current asset investments

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

THE E C ROBERTS CENTRE

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

21 Loans and overdrafts

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

22 Creditors: amounts falling due within one year

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

23 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Borrowings	-	7,699

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

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

24 Provisions for liabilities

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

THE E C ROBERTS CENTRE

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

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

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

25 Money held as agent

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

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

THE E C ROBERTS CENTRE

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

26 Deferred income

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

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

THE E C ROBERTS CENTRE

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

27 Retirement benefit schemes

Defined contribution schemes

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

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

Employee Benefit Obligations

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

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

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

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

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

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

Deficit contributions

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

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

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

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

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

28 Restricted funds

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

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

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

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

28 Restricted funds

(Continued)

National Lottery Community Fund - Circle of Support

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

Horlock Educational Trust - Boost

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

SENDIF

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

Children in Need

Grant funding for the holiday play scheme.

Partnership Foundation - New Start

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

Family Festival

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

Access to Work Grant

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

Screwfix Foundation

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

Early year Pupil Premium

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

Raise Family Service

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

The Sobell Foundation - New Start

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

B&Q Foundation

Grant funding to help service users decorate their homes.

Partnership Foundation - Refugee Families

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

Wave 105 - Nursery Equipment

Grant funding to buy equipment for the Roberts Day Nursery.

THE E C ROBERTS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

29 Unrestricted funds

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

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

Designated Building Project Fund

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

Unrestricted General Funds

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

30 Analysis of net assets between funds

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

THE E C ROBERTS CENTRE

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

30 Analysis of net assets between funds

(Continued)

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

31 Operating lease commitments

Lessee

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

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

32 Related party transactions

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

THE E C ROBERTS CENTRE

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

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

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