

Charity registration number 1066611

Company registration number 03346119 (England and Wales)

THE E C ROBERTS CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

# THE E C ROBERTS CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# THE E C ROBERTS CENTRE

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# THE E C ROBERTS CENTRE

## CHAIR'S STATEMENT

### *FOR THE YEAR ENDED 31 MARCH 2025*

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

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

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

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

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

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

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

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

M Geary  
**Chair**

Date: 21 August 2025

# THE E C ROBERTS CENTRE

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

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

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

### **Objectives and activities**

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

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

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

### **Ensuring our work delivers our aims**

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

#### *Strategies for achieving aims and objectives*

#### **The focus of our work**

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

#### *Public benefit*

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

#### *Activities*

#### **How our activities deliver public benefit**

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

#### Who used and benefited from our services?

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

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

# THE E C ROBERTS CENTRE

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

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

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

Our main areas of charitable activity are described below:

### ARAP Scheme - Afghan Relocations and Assistance Policy

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

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

### Homes 4 Ukraine Scheme

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

### Circle of Support

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

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

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

### Child Contact Service

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

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

# THE E C ROBERTS CENTRE

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

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### The Roberts Day Nursery

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

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

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

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

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

### Playscheme

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

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

### Temporary Accommodation Support Service

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

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

The service supported 92 families in 2024/25.

### Family Intervention Project

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

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

# THE E C ROBERTS CENTRE

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

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### RAISE

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

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

Raise supported 15 families in 2024/25.

### Life Skills Project

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

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

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

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

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

### Community Engagement

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

### *Volunteers*

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

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

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

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



# THE E C ROBERTS CENTRE

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

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### Financial review

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

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

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

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

### *Going concern*

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

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

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

### *Reserves policy*

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

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

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

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

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

# THE E C ROBERTS CENTRE

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

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### *Principal funding sources*

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

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

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

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

### *Investment policy*

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

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

### *Major risks*

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

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

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

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

# THE E C ROBERTS CENTRE

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

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### Plans for future periods

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

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

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

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

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

### Structure, governance and management

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

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

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

J Allman

J Bennett

M Childs

Prof J Craven

T Floyd

M Geary - Chair

M Kirby

I Richens

(Resigned 5 March 2025)

L Taylor

Rev R White - Vice chair

### Recruitment and appointment of trustees

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

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

# THE E C ROBERTS CENTRE

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

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### *Organisational structure*

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

### *Induction and training of trustees*

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

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

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

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

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

### *Remuneration policy*

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

### *Other matters*

#### **Pension liabilities**

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

#### **Related parties**

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

# THE E C ROBERTS CENTRE

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

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### Funds held as custodian trustee

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

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

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

### Auditor

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

### Disclosure of information to auditor

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

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

M Geary - Chair  
Trustee

21 August 2025

# THE E C ROBERTS CENTRE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 MARCH 2025*

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

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

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

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

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

# THE E C ROBERTS CENTRE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF THE E C ROBERTS CENTRE

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#### Opinion

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

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

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

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

# THE E C ROBERTS CENTRE

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

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### **Matters on which we are required to report by exception**

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

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

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

### **Responsibilities of trustees**

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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



# THE E C ROBERTS CENTRE

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

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

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

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

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

### Use of our report

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

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

**Sumer Audit is the trading name of Sumer Auditco Limited**

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

# THE E C ROBERTS CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

# THE E C ROBERTS CENTRE

## BALANCE SHEET

AS AT 31 MARCH 2025

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

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

Prof J Craven  
Trustee

Company registration number 03346119 (England and Wales)

# THE E C ROBERTS CENTRE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

# THE E C ROBERTS CENTRE

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

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### 1 Accounting policies

#### Charity information

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

#### 1.1 Accounting convention

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

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

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

#### 1.2 Going concern

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

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

#### 1.3 Charitable funds

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

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

#### 1.4 Income

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

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

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

# THE E C ROBERTS CENTRE

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

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

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

#### 1.6 Tangible fixed assets

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

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

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

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

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

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

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

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

# THE E C ROBERTS CENTRE

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

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### 1 Accounting policies

(Continued)

#### ***Basic financial assets***

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

#### ***Basic financial liabilities***

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

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

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

#### ***Derecognition of financial liabilities***

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

### 1.10 Taxation

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

### 1.11 Provisions

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

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

### 1.12 Employee benefits

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

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

# THE E C ROBERTS CENTRE

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

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### 1 Accounting policies

(Continued)

#### 1.13 Retirement benefits

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

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

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

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

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

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

#### 1.14 Current asset investments

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

### 2 Critical accounting estimates and judgements

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

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

#### Critical judgements

##### Pension scheme deficit payments

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



# THE E C ROBERTS CENTRE

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

### 3 Income from donations and legacies

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

### 4 Income from charitable activities

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

# THE E C ROBERTS CENTRE

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

### 4 Income from charitable activities

(Continued)

#### Performance related grants analysis

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

### 5 Income from other trading activities

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

### 6 Income from investments

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

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

# THE E C ROBERTS CENTRE

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

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### 7 Other income

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

### 8 Expenditure on raising funds

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

# THE E C ROBERTS CENTRE

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

### 9 Expenditure on charitable activities

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

### 10 Description of charitable activities

#### Tenant Services

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

#### Children's Services

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

# THE E C ROBERTS CENTRE

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

### 11 Support costs allocated to activities

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

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

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

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

Costs are apportioned on the following bases:

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

# THE E C ROBERTS CENTRE

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

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

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

# THE E C ROBERTS CENTRE

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

### 15 Employees

(Continued)

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

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

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

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

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

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

### 16 Taxation

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

### 17 Transfers

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

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

# THE E C ROBERTS CENTRE

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

### 18 Tangible fixed assets

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

### 19 Debtors

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

### 20 Current asset investments

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



# THE E C ROBERTS CENTRE

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

### 21 Creditors: amounts falling due within one year

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

### 22 Provisions for liabilities

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

#### Movements on provisions:

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

#### Income and expenditure impact

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

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

# THE E C ROBERTS CENTRE

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

### 23 Money held as agent

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

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

### 24 Deferred income

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

Deferred income is included in the financial statements as follows:

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

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

# THE E C ROBERTS CENTRE

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

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### 25 Retirement benefit schemes

#### Defined contribution schemes

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

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

#### Employee Benefit Obligations

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

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

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

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

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

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

#### Deficit contributions

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

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

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

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

# THE E C ROBERTS CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 26 Restricted funds

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

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

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

# THE E C ROBERTS CENTRE

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

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### 26 Restricted funds

(Continued)

#### **National Lottery Community Fund - Circle of Support**

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

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

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

#### **SENDIF**

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

#### **Children in Need**

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

#### **Partnership Foundation - New Start**

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

#### **Family Festival**

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

#### **Access to Work Grant**

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

#### **Screwfix Foundation**

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

#### **Early Years Pupil Premium**

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

#### **Raise Family Service**

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

#### **The E C Roberts Trust**

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

#### **HAF (Holiday Activity & Food Programme)**

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

# THE E C ROBERTS CENTRE

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

### 27 Unrestricted funds

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

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

#### Designated Building Project Fund

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

#### Unrestricted General Funds

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

### 28 Analysis of net assets between funds

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

# THE E C ROBERTS CENTRE

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

### 28 Analysis of net assets between funds

(Continued)

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

### 29 Operating lease commitments

#### Lessee

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

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

### 30 Events after the reporting date

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

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

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

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

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

# THE E C ROBERTS CENTRE

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

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### 31 Related party transactions

#### Transactions with related parties

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

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

### 33 Analysis of changes in net funds

The charity had no material debt during the year.