

**Routeways Centre Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2022**

**WESTCOTTS (SW) LLP**  
Chartered accountants  
Plym House  
3 Longbridge Road  
Marsh Mills  
Plymouth  
PL6 8LT

**Routeways Centre Ltd**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2022**

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# **Routeways Centre Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

#### **Year ended 31 March 2022**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

#### **Reference and administrative details**

<b>Registered charity name</b>	Routeways Centre Ltd
<b>Charity registration number</b>	1080543
<b>Company registration number</b>	03420867
<b>Principal office and registered office</b>	Routeways Centre Limited Devonport Park Activity Centre Devonport Park Fore Street Plymouth PL1 4BU

#### **The trustees**

Mr N Holman  
Mrs L Ward  
Mr R Bishop  
Mr G Morris  
Mr S Lawrie  
Cllr G Jordan  
Mrs R Wallin

**Company secretary** Mrs R Wallin

**Chief Executive Officer** Mr M Collings (to July 2021)  
Mr R Adamson (from August 2021)

**Independent examiner** Adam Croney ACA  
Westcotts (SW) LLP  
Plym House  
3 Longbridge Road  
Marsh Mills  
Plymouth  
PL6 8LT

# Routeways Centre Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

## Routeways



*We are a local charity that supports children, young people, families and individuals to overcome disadvantage*

**350 hours**



work club support in partnership with St. Aubryn Church & housing association



**40 unemployed adults**

helped to find work and/or training, with 5 managing to find sustained employment after long-term unemployment

**200 hours**



of activities and support for young people with mental health issues



**Supported over 80 schools**



delivering 4,921 school trips and activities

totalling 72,329 participant days



Routeways distributed **£30,000** of the DWP Household Support Fund, on behalf of Plymouth City Council

Provided financial support to **190** vulnerable households across Plymouth

**5460 hours**



activities for children & young people with SEND. That's an increase from 3020 since last year

**900 hours**

social activities for young adults with learning difficulties via our

Youth Group



**2960 Hours**



of outdoor weekend and holiday activities for children and young people with SEND.

**1250 hours**

for young adults with learning difficulties. Growing Together, supports life skills & personal development



**25**

social events for adults with learning disabilities



*If you'd like more information about Routeways or would like to get involved with our work please contact us on*

**01752 300700**



# **Routeways Centre Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2022**

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#### **Our Aims and Objectives**

##### **Purpose and aims**

Our charity's purposes are set out in the company's memorandum and articles of association.

The charity is for the benefit of persons resident within the South West Peninsula, including Cornwall, Devon, Dorset and Somerset (defined as area of benefit). The charity's objects and principal activities are:

- The relief of unemployment for the public benefit in such ways as may be thought fit, including assistance to find employment.
- To act as a resource for children, young people and families living in the area of benefit by providing advice, professional support and assistance and organising programmes of physical, educational and other activities as a means of:
  - (a) advancing in life and helping children, young people and families by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
  - (b) advancing education;
  - (c) reducing and preventing risk taking behaviour such as substance misuse, teenage conception, anti-social and criminal behaviour;
  - (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit, who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances, with a view to improving the conditions of life of such persons.

The aims of our charity are to support children, young people, families, individuals, and communities who are at risk of social exclusion or disadvantage by helping people to help themselves to overcome the barriers that prevent them from living life to their full potential.

##### **Ensuring we deliver our aims**

We review our aims, objectives and activities regularly. The reviews look at the services we deliver, what we have achieved in support of our objectives and the people we help. The review helps us to ensure that we remain focussed on our purpose in our planning. We actively engage clients in developing our work and exploring needs. This year we introduced a database to monitor our work, this has greatly improved access to information for all staff and management and has improved our ability to meet the needs of our clients.

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

The main objectives of the year were:

- Supporting people into education, training, and employment.
- Developing the skills of disabled children and young people to improve life chances.
- Support for children and young people with autistic spectrum conditions.
- Enhancing family well-being by providing respite and short breaks for disabled children and support for young people with mental health issues.
- Helping people to cope and recover from issues impacting their ability to live a full life.
- Supporting education through learning outside the classroom.
- Supporting families to cope and recover from the impact of crime.
- Preventing families with challenging children from reaching crisis.
- Raise awareness of the challenges faced by disabled children and their families in their communities.

# **Routeways Centre Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2022**

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#### **This year we delivered**

- 350 hours work club support in partnership with St Aubyn Church and housing associations.
- 40 unemployed adults supported to find work and /or training, with 5 managing to find sustained employment after long-term unemployment and 4 people into skills training in the year
- 200 participant hours of activities and support for young people with mental health issues.
- 1200 participant hours of after school social activities for isolated disabled children aged 5 to 8.
- Supported over 80 schools to deliver 4,921 school trips and activities, totalling 72,329 participant days.
- 900 participant hours of social activities for young adults with learning disabilities in our Youth Club
- 5460 participant hours of activities for children and young people with Special Educational Needs and Disabilities. An increase from 3020 in 2020-2021.
- 2960 participant hours of outdoor weekend and holiday activities for children and young people with Special Educational Needs and Disabilities.
- 1250 participant hours for young adults with learning disabilities. Growing Together, supports life skills and personal development.
- 25 social events for adults with learning disabilities.

These outcomes were delivered through a number of projects and services.

We have also:

- Continued to train staff in Safety Interventions, from the Crisis Prevention Institute. Staff trained in Emergency First Aid at Work
- Updated training in tube feeding and personal care.

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

Our main activities and whom they help are described below. All of our activities are focussed on helping people to overcome disadvantage or to prepare for adult life. Outcomes we have achieved include: -

- Supported positive family relationships by providing respite care and activities for disabled children.
- Supported children and young people's education by providing positive learning opportunities.
- Contributed to the reduction of risk-taking behaviours by providing leisure time activities during school holidays, after school and weekends.
- Supported families and individuals in crisis by identifying and supporting victims of domestic abuse and other crimes.
- Supported adults to find employment and training activities.
- Supported young people to find employment or higher education.
- Supported young people with mental health issues to stay out of crisis and reduce admissions to mental health services.
- Provided positive activities for young people with Learning Disabilities who are not in education, training or employment.



# **Routeways Centre Ltd**

## **Company Limited by Guarantee**

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**Year ended 31 March 2022**

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#### **The Beckly Centre**

The service continued to provide a wide range of opportunities for children and young people to engage in social interaction in a safe and secure environment; to be entertained at times when otherwise they might be isolated and feel alone; encouraged to experience different activities and challenged to gain new skills to improve their personal development and enhance future resilience and independence. During the Covid 19 pandemic these short breaks from caring responsibilities provided valuable respite for families and carers.

A partnership with Little Deers CIC pre-school has blossomed following their move in 2020 and provided some greater financial stability to the site.

#### **Adventure Breaks**

This service is commissioned by Plymouth City Council. We were awarded the tender to deliver this service for a further three years up to 31/03/2019. During 2020 the service was extended to give continuity during the COVID pandemic and subsequently ran until 31/03/22. We have now been awarded a new tender beginning 01/04/2022 for a further three years. We are working with greater levels of need and provided staff with training opportunities in managing challenging behaviour. We are looking after children from 16 families at any one time. The young people tend to stay on this service long-term until their 18<sup>th</sup> birthday, with Routeways providing continuity of care and support to help develop life skills whilst receiving short breaks and respite for the family. Children take part in challenging and adventurous activities such as gorge walking, canoeing, rock scrambling and moor walking. In addition we have increased the amount of community based visits, which help build their self-esteem, teamwork and friendships.

#### **Devonport Park Activity Centre**

Devonport Park Activity Centre delivered a range of activities for disabled children and families during the year.

Activities delivered include school holiday activities, youth groups and transition groups for 16 – 24 year olds. As the main base for back office functions and service delivery we were open most days of the year offering weekday sessions to school groups and those not currently in education or training. We also supported those struggling to fully integrate in a formal learning environment offering a relaxed and welcoming space. The majority of our training took place at this site also. Offering First aid, Safety Interventions and Educational Visit Co-ordinator training for teachers leading the management of school trips in their schools.

#### **Radford Rascals**

This service continued at its expanded rate, running two nights a week and is regularly supporting 10 families. Funded by Plymouth City Council, the aim of this service is to promote and develop communication and social skills early in childhood to improve later life chances. Working with 5 to 8-year olds with profound disabilities, the social group helps develop communication and early life skills such as sharing. This service has now been recommissioned from 01/04/2022 for a further three years.

#### **In Other Words**

Supporting children and young people with mental health and emotional well-being issues. This service supports young people in the community and in the local secure psychiatric unit. Regularly supporting young people every month both online and in person; the service provides a range of support including:

- Young people are participating in social group where they can enjoy themselves, provide each other with peer support and seek help from professionals

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#### **Outdoor Education Advisory Service**

Routeways has been commissioned to deliver the statutory responsibility to provide advice and guidance to Local Authority Schools on Outdoor Education, School Trips and Activities and to manage the Duke of Edinburgh Awards for the City of Plymouth licence. This fits well with our objects in promoting education and opportunities for young people. This service is also used by academies and free schools. Due to various factors the Local Authority chose not to renew their Duke Of Edinburgh's award license and unfortunately Routeways will cease to offer this element of the service after 31/03/2022.

#### **Financial Review**

Against the backdrop of limited resources, austerity, decommissioning of services, and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless, with prudent financial control, the support of staff and volunteers, we have managed to retain a healthy balance of funds.

#### **Principal Funding Sources**

Our principle funding sources are through the delivery of public sector contracts for services. We also sought funding through grant making bodies, charitable trusts and from donations. Some of our income comes through primary purpose trading such as holiday clubs, respite activities and training.

#### **Investment Policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for long term investment. A review of investment policies was made during the year 2016/17, seeking independent financial advice, which concluded there was little opportunity to achieve a higher return than currently achieved through interest earning business bank accounts. The Board keeps this decision under regular review.

#### **Reserves Policy**

The charity runs a variety of projects which are financed by the public sector or from sources for specific project activities. The funds for these projects are restricted, and the charity therefore has limited opportunities to build up its own general unrestricted reserves.

The Trustees are mindful of the need to retain general unrestricted funds wherever possible, not least because any project overspends must be met from these funds. In the current economic climate of competitive funding, it is prudent to establish reserves to support 6 months trading and work towards accruing reserves for 12 months trading. This would enable the charity to carry on activity of public benefit and seek appropriate funding elsewhere. However, such funding will always continue to be based on our business values and subject to the same contestability as we would expect from partners.

#### **Going Concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Although maintaining levels of income is challenging, costs are being reduced accordingly. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

#### **Future Plans**

The Trustees are very aware that we remain in a period of austerity when current contracts will come under close scrutiny and many of our partners, particularly Plymouth City Council, are experiencing significant cuts in expenditure. The Trustees are also acutely aware of the increasing competition for grant funding.



# **Routeways Centre Ltd**

## **Company Limited by Guarantee**

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#### **Year ended 31 March 2022**

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We continue to seek out and develop new initiatives and projects for the benefit of our clients/customers, whose needs are not provided for by statutory services. We work closely with our clients and target groups to engage them in planning and developing ideas. We are working hard to diversify our funding streams and, to develop donations and fundraising activities.

This year saw the world emerge from the outbreak of Covid-19. As an organisation we have adapted to new ways of working and whilst many of our activities continued through the pandemic, we have adapted and improved these. We have also used reserves accrued to make prudent investments on the sites occupied to improve facilities and keep pace with technological and environmental advances. This has included the improvement of disabled facilities of both sites especially in the area of personal care needs.

The Chief Executive continued on, and completed the Rank Foundation Rise Trade-up programme. This programme provided training and funding to support social enterprises to improve their trading capacity. The Trustees have instigated actions to reduce costs and central overheads as funding streams come to an end.

#### **Structure Governance and Management**

##### **Governing Document**

Routeways Centre Limited is a company limited by guarantee and governed by its memorandum and articles of association as dated 28 July 1997; amended on 3 May 2000 to allow for current governance; and further amended in November 2008. The company was incorporated on 15 August 1997 and registered as a charity on 3 May 2000 with the Charity Commission. In the event of the company being wound up the Directors are required to contribute an amount not exceeding £10.

##### **Recruitment and Appointment of Trustees**

The Directors of the company are also charity trustees for the purposes of charity law and, under the company's articles, are known as members of the Board of Trustees. Under the requirements of the memorandum and articles of association, the subscribers to the memorandum and such other persons or organisations as are admitted to membership in accordance with the rules made under Article 61 shall be members of the charity. No person shall be admitted as a member of the charity unless the Trustees approve his/her application for membership. Anyone over the age of 18 can become a member of the charity.

As set out in the articles of association, the Trustees are elected at the annual general meeting (AGM) and at every subsequent AGM, one-third of Trustees are subject to retirement based on length of service and by rotation. If the charity at the meeting at which a trustee retires by rotation, does not then fill the vacancy, the retiring Trustee shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the reappointment of the Trustee is put to the meeting and lost.

As the charity has a broad range of activities, it is imperative that the board of Trustees represents the business and specialist needs of the charity. In an effort to maintain this skills mix, members of the board of Trustees provide a list of their skills (and update these regularly) and in the event of particular skills being lost, other individuals can be and are approached to offer themselves for election to the Board of Trustees.

# **Routeways Centre Ltd**

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**Year ended 31 March 2022**

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#### **Trustee Induction and Training**

Most Trustees are already very familiar with the activities of the charity prior to their election to the Board of Trustees, having undergone several briefing or information meetings. Additionally, there is a policy covering the induction of new Trustees that seeks to ensure that new Trustees are able to familiarise themselves with the charity and the context within which it operates. This information is provided in a series of one-to-one meetings, with a follow-up meeting with the management team after six months.

- Roles and responsibilities of Trustees.
- The main documents that set out the operational framework for the charity including the governing documents.
- Resourcing and the current financial positions as set out in the latest published accounts.
- Future plans and activities as set out in strategic plans.

Post induction, Trustees attend staff meetings, and receive regular reports.

#### **Risk Management**

The Trustees have responsibility to identify, assess and manage risks. The Trustees define risk as any uncertainty surrounding events and their outcomes that could have an impact on the charity and its ability to fulfil its objectives.

The management team draws up a risk register with the Trustees which is regularly reviewed and used to inform planning and decision making.

#### **Organisational Structure**

The Board of Trustees, which has to be more than three members but is not subject to any maximum, administers the charity.

The board meets every 6 weeks, with the option to call extraordinary meetings if necessary, and is responsible for the strategic direction and policy of the charity. A management team is appointed by the board of Trustees to manage the day-to-day operations of the charity, to ensure that the charity delivers the services and activities specified and achieves its contracted outcomes.

To achieve an effective and robust delivery of operations, the management team has delegated authority, reviewed annually, within terms set down by the Trustees covering such activities as contract negotiation and management, finance and employment. However, it is the inclusive and supportive nature of the culture of the charity, supported wholeheartedly by the Trustees, that new project developments, policies and procedures and operational strategy are firstly consulted on with all staff and users (where appropriate) prior to implementation, to ensure staff and user commitment, participation and satisfaction with operational matters.

#### **Related Parties**

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. It has a close relationship with Plymouth City Council and has secured the delivery of a range of services, each through a competitive tendering process.

#### **Social Responsibility Statement**

As an organisation concerned with social regeneration and the education of children and young people, Routeways Centre Limited has always taken its social responsibilities seriously. It recognises its corporate social responsibility in its various roles as employer, consumer, and service provider. It aims to be an organisation that leads by example. In being environmentally and socially aware the organisation will help to educate others and set an example about what can be achieved.



# **Routeways Centre Ltd**

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**Year ended 31 March 2022**

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#### **Environment**

We continue to make major efforts in recycling. As a result, the organisation has dramatically reduced the amount of waste sent to landfill. Toner cartridges and ink cartridges are returned to suppliers for recycling. Routeways Centre Limited is aware of the impact of carbon emissions on the environment and takes steps to reduce its carbon footprint.

Energy saving schemes are in place: turning down heating, switching off lights, ensuring monitors and equipment are turned off and not left in stand-by. Car sharing and the use of public transport to attend meetings are promoted. Devonport Park Activity Centre allows many environmental benefits for the organisation. Food waste and shredded confidential papers are recycled to compost.

#### **Customers**

We seek to provide our customers with a quality service that is respectful of their needs. We are a member of the Safe Place Scheme, which offers a place to receive assistance for those with a learning disability.

#### **Workforce**

Routeways is committed to being an ethical employer. All employees are treated with respect and fairness. The organisation has introduced work life balance policies. Routeways continues to hold the Disability Confident Employer award.

#### **Health and Safety**

Routeways is committed to providing a working environment that is both safe and fit for purpose. A dedicated Health and Safety officer ensures that the organisation can react quickly to provide for the needs of staff and customers.

#### **Suppliers**

Routeways Centre Limited does as part of its social responsibility, examine the ethical and environmental credentials of its suppliers. As contracts are due for renewal, environmental and social awareness play a large part in the decision-making process.

#### **Disclosure of Information to Auditor**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that: so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information. In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

#### **Events after the end of the reporting period**

Particulars of events after the reporting date are detailed in note 24 to the financial statements.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30/11/2022 and signed on behalf of the board of trustees by:

Mr S Lawrie  
Trustee





# **Routeways Centre Ltd**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Routeways Centre Ltd**

**Year ended 31 March 2022**

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I report to the trustees on my examination of the financial statements of Routeways Centre Ltd ('the charity') for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
Adam Croney ACA  
Independent Examiner  
Westcotts (SW) LLP  
Plym House  
3 Longbridge Road  
Marsh Mills  
Plymouth  
PL6 8LT

*2 December 2022*

# Routeways Centre Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	81,201	—	81,201	41,757
Charitable activities	6	406,846	—	406,846	396,623
Investment income	7	14,378	—	14,378	9,525
<b>Total income</b>		<u>502,425</u>	<u>—</u>	<u>502,425</u>	<u>447,905</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	470,663	2,606	473,269	358,463
Other expenditure	11	2,866	—	2,866	10,655
<b>Total expenditure</b>		<u>473,529</u>	<u>2,606</u>	<u>476,135</u>	<u>369,118</u>
<b>Net income and net movement in funds</b>		<u>28,896</u>	<u>(2,606)</u>	<u>26,290</u>	<u>78,787</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		106,849	20,433	127,282	48,495
<b>Total funds carried forward</b>		<u>135,745</u>	<u>17,827</u>	<u>153,572</u>	<u>127,282</u>

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

The notes on pages 13 to 22 form part of these financial statements.

**Routeways Centre Ltd**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	16	12,335	11,942
<b>Current assets</b>			
Debtors	17	22,607	28,784
Cash at bank and in hand		133,156	101,115
		155,763	129,899
<b>Creditors: amounts falling due within one year</b>	18	14,526	14,559
<b>Net current assets</b>		141,237	115,340
<b>Total assets less current liabilities</b>		153,572	127,282
<b>Net assets</b>		153,572	127,282
<b>Funds of the charity</b>			
Restricted funds		17,827	20,433
Unrestricted funds		135,745	106,849
<b>Total charity funds</b>	20	153,572	127,282

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30/11/2022 and are signed on behalf of the board by:

Mr S Lawrie  
Trustee



# **Routeways Centre Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2022**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Routeways Centre Limited, Devonport Park Activity Centre, Devonport Park, Fore Street, Plymouth, PL1 4BU.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

##### **Going concern**

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern. The charity's reserves have strengthened over the reporting period and this is expected to continue.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

# **Routeways Centre Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2022**

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#### **3. Accounting policies** *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that isn't related to charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

# **Routeways Centre Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2022**

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#### **3. Accounting policies *(continued)***

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short-term leasehold property	-	Over the term of the lease
Motor vehicles	-	25% straight line
Office equipment	-	25% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

##### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

# Routeways Centre Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

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#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Routeways Centre Ltd is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of it being wound up whilst a member, or within one year after ceasing to be a member.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	13,520	13,520	24,392	24,392
<b>Grants</b>				
Grants receivable	55,779	55,779	—	—
Government grant income	11,902	11,902	17,365	17,365
	<u>81,201</u>	<u>81,201</u>	<u>41,757</u>	<u>41,757</u>



# Routeways Centre Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Contract and grant income	406,846	—	406,846
	<u>406,846</u>	<u>—</u>	<u>406,846</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Contract and grant income	396,623	—	396,623
	<u>396,623</u>	<u>—</u>	<u>396,623</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Interest receivable	—	—	15	15
Rental income	14,378	14,378	9,510	9,510
	<u>14,378</u>	<u>14,378</u>	<u>9,525</u>	<u>9,525</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	470,663	2,606	473,269
	<u>470,663</u>	<u>2,606</u>	<u>473,269</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	358,463	—	358,463
	<u>358,463</u>	<u>—</u>	<u>358,463</u>

# Routeways Centre Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	<u>422,048</u>	<u>51,221</u>	<u>473,269</u>	<u>358,463</u>

#### 10. Analysis of direct and support costs

##### Analysis of direct costs

	Analysis of direct costs £	Total 2022 £	Total 2021 £
Staff costs	293,761	293,761	244,044
Depreciation	5,138	5,138	4,309
Direct project expenses	47,395	47,395	4,744
Motor and travel expenses	8,318	8,318	5,304
Computer and software maintenance	3,018	3,018	3,111
Telephone	8,214	8,214	8,574
Printing, postage and stationery	4,541	4,541	6,084
Advertising and marketing	1,638	1,638	578
Subscriptions	2,284	2,284	2,512
Sundry	1,031	1,031	1,838
Training	4,303	4,303	1,537
Heating and lighting	6,208	6,208	2,457
Repairs and maintenance	11,271	11,271	6,973
Cleaning	5,419	5,419	2,052
Insurance	7,003	7,003	7,818
Rent, rates and water	12,506	12,506	12,740
	<u>422,048</u>	<u>422,048</u>	<u>314,675</u>

##### Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Staff costs	43,249	43,249	38,359
Governance costs	7,972	7,972	5,429
	<u>51,221</u>	<u>51,221</u>	<u>43,788</u>

#### 11. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Loss on disposal of tangible fixed assets	<u>2,866</u>	<u>2,866</u>	<u>10,655</u>	<u>10,655</u>

# Routeways Centre Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

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#### 12. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	5,138	4,309
Loss on disposal of tangible fixed assets	<u>2,866</u>	<u>10,655</u>

#### 13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,850</u>	<u>2,750</u>

#### 14. Staff costs

All trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the charity are considered to be key management personnel. Total remuneration in respect of these individuals is £80,474 (2021: £84,486).

To promote the cost effective running of the organisation and to ensure the best personnel are available to deliver the service to its recipients, the key management personnel are also involved in the direct delivery of the services. This is across the projects and is separate to time in planning, directing and controlling the activities of the charity but is included in the total remuneration figure above.

The average head count of employees during the year was 39 (2021: 53). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Project Staff	37	51
Management and Administration	<u>2</u>	<u>2</u>
	<u>39</u>	<u>53</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 15. Trustee remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2021: £Nil).

During the year ended 31 March 2022, no trustee expenses were incurred or reimbursed (2021: £Nil).

# Routeways Centre Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 16. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2021	16,964	89,376	106,340
Additions	–	8,394	8,394
Disposals	–	(1,551)	(1,551)
<b>At 31 March 2022</b>	<b>16,964</b>	<b>96,219</b>	<b>113,183</b>
<b>Depreciation</b>			
At 1 April 2021	13,522	80,876	94,398
Charge for the year	2,067	3,071	5,138
Disposals	–	1,312	1,312
<b>At 31 March 2022</b>	<b>15,589</b>	<b>85,259</b>	<b>100,848</b>
<b>Carrying amount</b>			
<b>At 31 March 2022</b>	<b>1,375</b>	<b>10,960</b>	<b>12,335</b>
At 31 March 2021	3,442	8,500	11,942

#### 17. Debtors

	<b>2022</b> £	2021 £
Trade debtors	21,779	28,705
Other debtors	828	79
	<b>22,607</b>	<b>28,784</b>

#### 18. Creditors: amounts falling due within one year

	<b>2022</b> £	2021 £
Trade creditors	3,166	3,527
Accruals and deferred income	3,420	2,750
Social security and other taxes	6,451	6,344
Other creditors	1,489	1,938
	<b>14,526</b>	<b>14,559</b>

#### 19. Pensions and other post-retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,125 (2021: £8,145).

# Routeways Centre Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	11,902	17,365

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 21 £	Income £	Expenditure £	Transfers £	At 31 Mar 22 £
General funds	106,849	502,425	(473,529)	—	135,745
Designated Funds	—	—	—	—	—
	<u>106,849</u>	<u>502,425</u>	<u>(473,529)</u>	<u>—</u>	<u>135,745</u>

	At 1 Apr 20 £	Income £	Expenditure £	Transfers £	At 31 Mar 21 £
General funds	8,362	447,905	(369,118)	19,700	106,849
Designated Funds	19,700	—	—	(19,700)	—
	<u>28,062</u>	<u>447,905</u>	<u>(369,618)</u>	<u>—</u>	<u>106,849</u>

##### Restricted funds

	At 1 Apr 21 £	Income £	Expenditure £	Transfers £	At 31 Mar 22 £
Beckly Centre	17,827	—	—	—	17,827
Mayflower Sparks	2,606	—	(2,606)	—	—
	<u>20,433</u>	<u>—</u>	<u>(2,606)</u>	<u>—</u>	<u>17,827</u>

	At 1 Apr 20 £	Income £	Expenditure £	Transfers £	At 31 Mar 21 £
Beckly Centre	17,827	—	—	—	17,827
Mayflower Sparks	2,606	—	—	—	2,606
	<u>20,433</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>20,433</u>

# Routeways Centre Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

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#### 21. Analysis of charitable funds *(continued)*

##### Designated Funds

###### Fixed Assets

The net book value of fixed assets has been reflected in the designated fund above. This has been transferred back to the general funds in the year.

##### Restricted Funds

###### Beckly Centre

The Beckly Centre supports children and young people with disabilities. Children and young people come together at Beckly to experience a range of social and play opportunities. Beckly provides a caring social environment where participants can socialise, meet and make new friends. There are plans to spend this money on capital projects in the coming year.

###### Mayflower Sparks

A grant for a project as part of the Mayflower 400 celebrations in Plymouth.

#### 22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	12,335	–	12,335
Current assets	137,936	17,827	155,763
Creditors less than 1 year	(14,526)	–	(14,526)
<b>Net assets</b>	<b>135,745</b>	<b>17,827</b>	<b>153,572</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	11,942	–	11,942
Current assets	109,466	20,433	129,899
Creditors less than 1 year	(14,559)	–	(14,559)
<b>Net assets</b>	<b>106,849</b>	<b>20,433</b>	<b>127,282</b>

#### 23. Related parties

There have been no related party transactions in the year.

#### 24. Controlling party

The charitable company is controlled by its trustees.