

Company registration number: 03420867

Charity registration number: 1080543

# Routeways Centre Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023



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## **Reference and Administrative Details**

<b>Chairman</b>	Mr N J Holman
<b>Chief Executive Officer</b>	Mr R Adamson
<b>Trustees</b>	Mrs L Ward Mr G J Morris Mr S J Lawrie Cllr G Jordan Mrs R Wallin
<b>Charity Registration Number</b>	1080543
<b>Company Registration Number</b>	03420867
<b>Registered Office</b>	Devonport Park Activity Centre Devonport Park Fore Street Plymouth England PL1 4BU
<b>Independent Examiner</b>	Adam Croney ACA Westcotts (SW) LLP Plym House 3 Longbridge Road Marsh Mills Plymouth Devon PL6 8LT

## Trustees' Report

### 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.



# Routeways 22/23



*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



**43 unemployed adults**

helped to find work and/or training, with 12 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 6,834 school trips and activities

totalling 243,158 participant days



Routeways distributed **£20,000** of the DWP Household Support Fund, on behalf of Plymouth City Council

Provided financial support and/or a Warm Space to

**178**

vulnerable households across Plymouth

**7020 hours**



activities for children & young people with SEND. That's an increase from 5460 since last year

**1116 hours**

social activities for young adults with learning difficulties via our Youth Group



**3700 Hours**

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



**1310 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 21/22



*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**

## Trustees' Report

- Raise awareness of the challenges faced by disabled children and their families in their communities.

This year we delivered

350 hours work club support in partnership with St Aubyn Church and housing associations.

- 350 hours work club support in partnership with St Aubyn Church and housing associations.
- 43 unemployed adults supported to find work and /or training, with 12 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 difficulties.
- 1200 participant hours of after school social activities for isolated disabled children aged 5 to 8.
- Oversight and support for over 80 schools to deliver 6,834 school trips and activities, totalling 243,158 participant days.
- 1116 participant hours of social activities for young adults with learning disabilities in our Youth Club
- 7020 participant hours of activities for children and young people with Special Educational Needs and Disabilities. An increase from 5460 in 2021-2022.
- 3700 participant hours of outdoor weekend and holiday activities for children and young people with Special Educational Needs and Disabilities. An increase from 2960 in 2021-2022
- 1310 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, First Aid at Work and Paediatric First Aid.
- Updated training in gastronomy, nasogastric and pump feeding. Hoisting and personal care training delivered. Diabetes training provided to staff

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.



## Trustees' Report

- Provided positive activities for young people with Learning Disabilities who are not in education, training or employment.

### 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.

Little Deers CIC pre-school has continued to run from the Beckly Centre term time utilising the space and provided some greater financial stability to the site.

In addition, the Adults Social Group meets fortnightly for social gathering and activities, and this provides continuity of support for families as the age group is for over 25-year-olds allowing transition from our Growing Together group.

### Adventure Breaks

This service is commissioned by Plymouth City Council. We were 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 20 families at any one time. The young people tend to stay on this service long-term until their 18th 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 outdoor activities. In addition, we have increased the number 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. We have also run training sessions by external training professionals regarding feeding and various medication administration based on the complex needs of the young people attending our sessions.

## **Trustees' Report**

### **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 in person; the service provides a range of support including running a regular social group where young people can participate in social activities where they can enjoy themselves, provide each other with peer support and seek help from professionals. In addition, families are supported and signposted to additional family support and information they can access

### **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 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.

### **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**

## **Trustees' Report**

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.

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.

### **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.

#### **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.

## Trustees' Report

- 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.



## **Trustees' Report**

### **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.

### **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.



## Trustees' Report

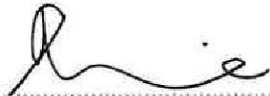
### Disclosure of Information to Auditor

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.

The annual report was approved by the trustees of the charity on 15 December 2023 and signed on its behalf by:



Mr S J Lawrie  
Trustee

## **Independent Examiner's Report to the trustees of Routeways Centre Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

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

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Company'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 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 Routeways Centre Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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  
Plym House  
3 Longbridge Road  
Marsh Mills  
Plymouth  
Devon  
PL6 8LT

Date: 20/12/2023

**Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total  
Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	59,949	-	59,949	81,201
Charitable activities	4	469,092	-	469,092	406,846
Investment income	5	15,144	-	15,144	14,378
Total income		<u>544,185</u>	<u>-</u>	<u>544,185</u>	<u>502,425</u>
<b>Expenditure on:</b>					
Charitable activities	6	(520,505)	-	(520,505)	(473,269)
Other expenditure		<u>(744)</u>	<u>-</u>	<u>(744)</u>	<u>(2,866)</u>
Total expenditure		<u>(521,249)</u>	<u>-</u>	<u>(521,249)</u>	<u>(476,135)</u>
Net income		<u>22,936</u>	<u>-</u>	<u>22,936</u>	<u>26,290</u>
Net movement in funds		22,936	-	22,936	26,290
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>135,745</u>	<u>17,827</u>	<u>153,572</u>	<u>127,282</u>
Total funds carried forward	18	<u>158,681</u>	<u>17,827</u>	<u>176,508</u>	<u>153,572</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 18.

**(Registration number: 03420867)**  
**Balance Sheet as at 31 March 2023**

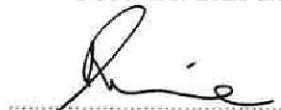
	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Fixed assets</b>			
Tangible assets	13	9,251	12,335
<b>Current assets</b>			
Debtors	14	52,222	22,607
Cash at bank and in hand	15	<u>131,406</u>	<u>133,156</u>
		183,628	155,763
<b>Creditors: Amounts falling due within one year</b>	16	<u>(16,371)</u>	<u>(14,526)</u>
<b>Net current assets</b>		<u>167,257</u>	<u>141,237</u>
<b>Net assets</b>		<u>176,508</u>	<u>153,572</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	18	17,827	17,827
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>158,681</u>	<u>135,745</u>
<b>Total funds</b>	18	<u>176,508</u>	<u>153,572</u>

For the financial year ending 31 March 2023 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 11 to 26 were approved by the trustees, and authorised for issue on 15 December 2023 and signed on their behalf by:



Mr S J Lawrie  
Trustee

## Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash income		22,936	26,290
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		5,861	5,138
Investment income	5	(15,144)	(14,378)
Loss on disposal of fixed assets held for the charity's own use	9	744	2,866
		<u>14,397</u>	<u>19,916</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	14	(29,615)	6,177
Increase/(decrease) in creditors	16	1,845	(33)
Net cash flows from operating activities		<u>(13,373)</u>	<u>26,060</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	15,144	14,378
Purchase of tangible fixed assets	13	(3,521)	(8,394)
Sale of tangible fixed assets		-	(3)
Net cash flows from investing activities		<u>11,623</u>	<u>5,981</u>
Net (decrease)/increase in cash and cash equivalents		(1,750)	32,041
Cash and cash equivalents at 1 April		<u>133,156</u>	<u>101,115</u>
Cash and cash equivalents at 31 March		<u><u>131,406</u></u>	<u><u>133,156</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 14 to 26 form an integral part of these financial statements.

## **Notes to the Financial Statements for the Year Ended 31 March 2023**

### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Devonport Park Activity Centre

Devonport Park

Fore Street

Plymouth

England

PL1 4BU

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Routeways Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **Notes to the Financial Statements for the Year Ended 31 March 2023**

### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

### ***Government grants***

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.



## Notes to the Financial Statements for the Year Ended 31 March 2023

### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and Equipment	4 years straight line
Motor Vehicles	4 years straight line

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### Pensions and other post retirement obligations

#### 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.



## Notes to the Financial Statements for the Year Ended 31 March 2023

### Financial instruments

#### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

#### Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Donations from individuals	15,066	15,066
Grants, including capital grants;		
Grants from other charities	44,883	44,883
	<u>59,949</u>	<u>59,949</u>

## Notes to the Financial Statements for the Year Ended 31 March 2023

	Unrestricted funds General £	Total 2022 £
Donations and legacies;		
Donations from individuals	13,520	13,520
Grants, including capital grants;		
Government grants	11,902	11,902
Grants from other charities	55,779	55,779
	<u>81,201</u>	<u>81,201</u>

### 4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Contract and grant income	<u>469,092</u>	<u>469,092</u>
	Unrestricted funds General £	Total 2022 £
Contract and grant income	<u>406,846</u>	<u>406,846</u>

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 5 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	470	470
Other investment income	14,674	14,674
	<u>15,144</u>	<u>15,144</u>
	Unrestricted funds General £	Total 2022 £
Other investment income	14,378	14,378
	<u>14,378</u>	<u>14,378</u>

### 6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Charitable activities		448,396	-	448,396
Depreciation, amortisation and other similar costs		5,861	-	5,861
Allocated support costs	7	58,527	-	58,527
Governance costs	7	7,721	-	7,721
<b>Total for 2023</b>		<u>520,505</u>	<u>-</u>	<u>520,505</u>
<b>Total for 2022</b>		<u>470,663</u>	<u>2,606</u>	<u>473,269</u>

## Notes to the Financial Statements for the Year Ended 31 March 2023

	Activity undertaken directly £	Activity support costs £	2023 £	2022 £
Staff costs	310,301	58,527	368,828	337,010
Depreciation	5,861	-	5,861	5,138
Direct project expenses	26,860	-	26,860	47,395
Motor and travel expenses	24,791	-	24,791	8,318
Computer and software maintenance	8,649	-	8,649	3,018
Telephone	10,051	-	10,051	8,214
Printing, postage and stationery	4,829	-	4,829	4,541
Advertising and marketing	372	-	372	1,638
Subscriptions	3,652	-	3,652	2,284
Sundry	1,346	-	1,346	1,031
Training	2,114	-	2,114	4,303
Heating and lighting	4,212	-	4,212	6,208
Repairs and maintenance	16,429	-	16,429	11,271
Cleaning	8,515	-	8,515	5,419
Insurance	11,038	-	11,038	7,003
Rent, rates and water	14,291	-	14,291	12,506
Governance	-	7,721	7,721	7,972
Bad debts written off	967	-	967	-
Bank charges	82	-	82	-
Refreshments	649	-	649	-
	<u>455,009</u>	<u>66,248</u>	<u>521,257</u>	<u>473,269</u>

Included in the expenditure analysed above, there are also governance costs of £7,721 (2022 - £7,972) which relate directly to charitable activities. See note 7 for further details.

### 7 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds General £	Total 2023 £
Legal fees	7,721	7,721
	<u>7,721</u>	<u>7,721</u>
	Unrestricted funds General £	Total 2022 £
Legal fees	7,972	7,972
	<u>7,972</u>	<u>7,972</u>

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 8 Government grants

Government grants income

The amount of grants recognised in the financial statements was £- (2022 - £11,902).

### 9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Loss on disposal of fixed assets held for the charity's own use	744	2,866
Depreciation of fixed assets	<u>5,861</u>	<u>5,138</u>

### 10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 11 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
Project staff	48	37
Management and administration	<u>2</u>	<u>2</u>
	<u>50</u>	<u>39</u>

No employee received emoluments of more than £60,000 during the year.

During the year the charity made the following transactions with key management personnel:

#### Key management personnel

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 £97,299 (2022: £80,474).

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 project and is separate to time in planning, directing and controlling the activities of the charity but is included in the total remuneration figure above.

### 12 Independent examiner's remuneration

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Examination-related assurance services	<u>3,100</u>	<u>2,850</u>

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2022	96,219	16,964	113,183
Additions	3,521	-	3,521
Disposals	(14,946)	(11,464)	(26,410)
At 31 March 2023	<u>84,794</u>	<u>5,500</u>	<u>90,294</u>
<b>Depreciation</b>			
At 1 April 2022	85,259	15,589	100,848
Charge for the year	4,486	1,375	5,861
Eliminated on disposals	(14,202)	(11,464)	(25,666)
At 31 March 2023	<u>75,543</u>	<u>5,500</u>	<u>81,043</u>
<b>Net book value</b>			
At 31 March 2023	<u>9,251</u>	<u>-</u>	<u>9,251</u>
At 31 March 2022	<u>10,960</u>	<u>1,375</u>	<u>12,335</u>

### 14 Debtors

	2023 £	2022 £
Trade debtors	51,224	21,779
Other debtors	998	828
	<u>52,222</u>	<u>22,607</u>

### 15 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	146	458
Cash at bank	131,260	132,698
	<u>131,406</u>	<u>133,156</u>

## Notes to the Financial Statements for the Year Ended 31 March 2023

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

	2023 £	2022 £
Trade creditors	4,351	3,166
Other taxation and social security	4,819	6,451
Other creditors	3,121	1,489
Accruals	4,080	3,420
	<u>16,371</u>	<u>14,526</u>

### 18 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 £10,263 (2022: £9,125).



## Notes to the Financial Statements for the Year Ended 31 March 2023

### 18 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	135,745	544,185	(521,249)	158,681
<b>Restricted funds</b>				
Beckly Centre	17,827	-	-	17,827
<b>Total funds</b>	<u>153,572</u>	<u>544,185</u>	<u>(521,249)</u>	<u>176,508</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	106,849	502,425	(473,529)	135,745
<b>Restricted</b>				
Mayflower Sparks	2,606	-	(2,606)	-
Beckly Centre	17,827	-	-	17,827
<b>Total restricted funds</b>	<u>20,433</u>	<u>-</u>	<u>(2,606)</u>	<u>17,827</u>
<b>Total funds</b>	<u>127,282</u>	<u>502,425</u>	<u>(476,135)</u>	<u>153,572</u>

The specific purposes for which the restricted funds are to be applied as follows:

#### 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.

### 19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	9,251	-	9,251
Current assets	165,801	17,827	183,628
Current liabilities	(16,371)	-	(16,371)
<b>Total net assets</b>	<u>158,681</u>	<u>17,827</u>	<u>176,508</u>

## Notes to the Financial Statements for the Year Ended 31 March 2023

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	12,335	-	12,335
Current assets	137,936	17,827	155,763
Current liabilities	(14,526)	-	(14,526)
Total net assets	<u>135,745</u>	<u>17,827</u>	<u>153,572</u>

### 20 Related party transactions

There were no related party transactions in the year.

### 21 Parent and ultimate parent undertaking

The ultimate controlling party of the charitable company are the trustees.