

EROSH
(Registered charity, number 1165109)
Financial statements
for the year ended 31 December 2024

Page	Contents
2 - 4	Trustees' annual report
5	Independent examiner's report
6	Receipts & payments account
7	Statement of assets & liabilities
8	Notes to the accounts

EROSH
Trustees' annual report
for the year ended 31 December 2024

Full name EROSH

Organisation type Charitable incorporated organisation

Registered charity number 1165109

Principal address PO Box 127, Pontypridd, CF37 9FF

Trustees

Ann Karas, Chair

Emily Lewis, Treasurer

Emma Quansah

Christopher Thomas

Christopher Stephens

Ainsley Patrick St Aubyn Forbes MBE, from 03/12/24

Trudy Hawkins, until 14/03/25

Chris Jones, until 13/02/24

Amanda Cutbill-Sims, until 06/07/24

Independent examiner

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

Governance and management

The charity is operated under the rules of its constitution CIO – Association registered 8 January 2016.

We advertise for expressions of interest for erosh trustees on our website, LinkedIn, charity jobs, social media channels.

We have a document for all prospective trustees to read "Your guide to being an erosh trustee" which explains about who we are and the role of a trustee.

An application is submitted by prospective trustees and applications are discussed at Trustees' meetings and Trustees are appointed from here for a period of 3 years.

Objectives and activities

Erosh has two overarching objectives:

1. Promoting the education of the public in the provision of older persons housing and services in order to relieve the needs of older people;
2. To relieve the needs of older people by promoting the effective use of resources by charities and non-charitable organisations with the older persons housing and support sector.

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

EROSH

Summary of the main activities undertaken for the public benefit

We champion good quality older people's housing and support and provide practical resources for those working with older people and their service manager.

We have our own Code of Practice enabling sheltered and supported housing providers to demonstrate the quality of their services against nationally recognised standards.

We have national and regional networks which give members the opportunity to be more actively involved at a local level.

Disseminate good practice.

Celebrate housing with care and support for older people.

These activities benefit the public by raised awareness of the value and benefits of older people's housing so that older people and their families are aware of options available to them.

Influence joint working at all levels to ensure the best use of resources, helping to save money for health and social care.

Promoting sheltered and retirement housing schemes as community hubs to make the best use of resources and help reduce social isolation and loneliness.

Encouraging providers to proactively involve service users in decisions relating to the design, delivery and development of their services.

Promoting services that are person centred and promote empowerment, independence and choice.

Housing for older people is designed to meet older people's current and future needs.

Housing and services for older people is affordable, accessible, inclusive and non-discriminatory.

Services comply with nationally recognised quality standards.

Staff working with older people are appropriately qualified, formally inducted and regularly trained to ensure they are up to date and comply with professional standards.

The charity's policy on reserves

The trustees approved a reserves policy of holding a minimum of 3 months annual budgeted expenditure.

Financial risks

Fall in subscription income not offset by cost reduction.

EROSH

EROSH Chair's Report 2024

2024 has been another busy year for erosh.

Our core work, supporting sheltered and retirement housing service providers and their staff continues, through our web-based resources including good practice guides and case studies, policy briefings and our ever-popular members' forum.

Our Independent Living Standards (ILS) accreditation continues to attract interest from varied organisations, old and new, which it supports and inspects. We keep it constantly under review to ensure its relevance and practical use to the sector. Providers continue to appreciate the benefits of using a national accreditation framework to demonstrate the quality of their accommodation and services for older people.

On the erosh core team this year, we were very pleased to hold a steady ship of talented and dedicated staff, although late in the year we said goodbye to Leisa Stephenson who has moved on to new challenges within the sector. I know you will want to join me in thanking Leisa for all her work on our good practice guides.

On our board of trustees, we bade farewell to Mandy Cutbill-Sims and welcomed Ainsley Forbes as a new trustee. Our relatively small board of trustees is fortunate to enjoy a wealth of talent and experience on our friendly and informal board.

Speaking of which, I'd like to sincerely thank our core erosh team and all our trustees for their hard work, support and commitment during 2024. We are always looking for new talent and expertise, so if you are reading this and thinking you'd like to find out more about becoming an erosh trustee, please let Rena know via info@erosh.co.uk – it would be great to hear from you.

Finally, as I have completed nigh-on 10 years as a trustee and have various other post-retirement commitments to attend to, I will be stepping down as Chair and trustee at our May AGM. I know I leave erosh in good health and in good hands, I wish both the board and team all the best for whatever the future may hold!

Signed on behalf of the charity's trustees:

Signed Ann Karas Date 10/05/25
Ann Karas, Trustee

**Independent examiner's report to the trustees of
EROSH
for the year ended 31 December 2024**

I report to the trustees on my examination of the accounts of EROSH (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

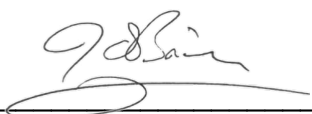
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed  Date 10/05/25
John O'Brien MSc, FAIA, FCIE
Employee of Community Accounting Plus

EROSH
Receipts & payments account
for the year ended 31 December 2024

2023		2024
£		£
	Receipts	
56318	Membership subscriptions	55637
19036	ILS income	33165
-	Sponsorship	1500
79	Bank interest	1604
5700	Consultancy fees & assessments	1600
<u>81133</u>	Total receipts	<u>93506</u>
	Payments	
	Direct costs	
9325	Marketing, PR & Business Development	11295
21000	Consultancy - policy & projects	20530
20561	ILS expenditure	25700
	Support costs	
7650	Administrator	7906
1545	Website & IT	1905
124	Telephone	113
-	Printing, postage & stationery	424
8100	Good Practice Guides	8617
396	Subscriptions	305
162	Insurance	162
319	Travel & subsistence	642
60	Bank charges	75
-	Network launch	1540
514	Sundry expenses	1558
	Governance costs	
756	Independent examiner's fee	840
4587	Professional fees/consultancy/training	1000
<u>75099</u>	Total payments	<u>82612</u>
6034	Net receipts/(payments)	10894
<u>85262</u>	Cash funds at start of this period	<u>91296</u>
<u>91296</u>	Cash funds at end of this period	<u>102190</u>

EROSH
Statement of assets and liabilities
at 31 December 2024

2023			2024
£	Cash assets	Note	£
91296	Bank accounts		102190
<u>91296</u>			<u>102190</u>
	Other monetary assets		
41	Prepayment - Insurance		41
<u>41</u>			<u>41</u>
	Liabilities		
(6910)	Creditors	2	(9112)
<u>(6910)</u>			<u>(9112)</u>

These financial statements are accepted on behalf of the charity by:

Signed  Date 10/05/25
Ann Karas, Trustee

EROSH
Notes to the accounts
for the year ended 31 December 2024

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Creditors

	£
Independent examination fee	874
Travel	299
Code of Practice	2605
Consultancy - policy & projects	1838
Administrator	661
Marketing, PR & Business Development	1260
Good Practice Guides	1575
	<u>9112</u>

3. Trustees' remuneration

During this period, a total of £85 was reimbursed to 1 trustee for travel expenses incurred.

4. Related party transactions

There were no related party transactions during the period.

5. Glossary of terms

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Prepayments: These are services that the charity has paid for in advance, but not used during the accounting period.