

ELFRIDA RATHBONE (CAMDEN)
(Company limited by guarantee no. 1880755
registered charity no. 291214)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

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ELFRIDA RATHBONE (CAMDEN)

(Company limited by guarantee no. 1880755, registered charity no. 291214)

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2009

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ELFRIDA RATHBONE (CAMDEN)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY,
ITS TRUSTEES AND ADVISERS
For the year ended 31 March 2009**

Patron Hilary Armstrong MP

Management Committee Sade Alade (Chair)
Hazel Saunders (Vice Chair)
Catherine Sullivan (Treasurer)
Jan Thompson
Richard Hill
Farkhunder Ali (Resigned August 2009)
Krishan Murari
Angela Bell
Daniel Gilbert (Resigned September 2009)

The Management Committee Members listed above are the directors and Trustees of the Charity.
Shelagh Alletson was a Management Committee member but not Director or Trustee of the Charity.

Company Secretary Alexis Keir

Director/Chief Executive Alexis Keir

Company reg. no. 1880755

Charity reg. no. 291214

Registered office 7 Dowdney Close
Bartholomew Road
London NW5 2BP

Auditors Gotham Erskine LLP
Chartered Accountants and Registered Auditors
Friendly House
52 - 58 Tabernacle Street
London EC2A 4NJ

Bankers HSBC plc
246 Kentish Town Road
London NW5 2BS

CAF Bank Ltd
PO Box 289
West Malling
Kent ME19 4TA

ELFRIDA RATHBONE (CAMDEN)

TRUSTEES' REPORT

For the year ended 31 March 2009

The members of the Board of Trustees, who are the Directors of the Charity for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Elfrida Rathbone (Camden) for the year ended 31 March 2009. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

The company also acts under the name Parents & Co and The Leighton Project.

Structure, governance and management

The Charity is registered as a charitable company limited by guarantee.

The Trustees form the Management Committee which consists of not less than five nor more than 17 trustees. At each Annual General Meeting one-third of the Trustees must retire but are eligible for re-election. The Management Committee, led by the chairperson together with a vice-chair and treasurer, governs the organisation. The Management Committee has, in addition to the elected members, an observer from the London Borough of Camden who is an Early Years education advisor.

The Trustees are responsible for the governance of the organisation and delegate the day-to-day management of the organisation to the Director / Company Secretary. The Director works with the team of project managers to ensure that the Charity develops and delivers quality services for our beneficiaries. Alexis Keir has been Director of Elfrida Rathbone Camden (ERC) since June 2007.

Trustees are recruited through advertising in community and voluntary sector resources such as the Volunteering Centre Camden website, the REACH organisation and direct links with local service users and networks. Currently the Board has 8 trustees with a diverse range of backgrounds including education, community safety, community development, business development, family support and legal sectors.

As before new Trustees are required to visit the organisation and meet the Director to discuss the activities and operations of the Charity and are invited to observe a management committee meeting before their application is accepted and confirmed. There is no entitlement for any other external person or organisation to appoint trustees.

The principal objects of the Charity continue to be:

- a. To promote the personal, social and educational development of children, young people and adults with learning difficulties and vulnerable families and their children.*
- b. To ensure that children, young people and adults with learning difficulties and vulnerable families and their children may with support and assistance be able to make their own life choices.*
- c. To ensure that as far as possible children and individuals may develop as members of society.*
- d. The relief of poverty, distress and sickness among children, young people and adults with learning difficulties and vulnerable families and their children.*
- e. The provision or assistance in the provision of recreational occupation of beneficiaries, who by reasons of poverty or social and economic circumstances need to improve their quality of life.*

Ensuring our work delivers our aims

The Trustees and management team review the Charity's aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

TRUSTEES' REPORT

For the year ended 31 March 2009

In December 2008 the Board of Trustees, working with the management team, reviewed and updated the strategic plan for the organisation going forward to 2011 and approved the following mission statement and goals:

Mission Statement

Elfrida Rathbone Camden works to achieve independence, empowerment and personal development for disabled people, children and young people, parents and families.

Our Goals

For the lives of parents and families to be improved by access to the support they feel they need.

For disabled people to be supported to maximise their potential through:

- **Access to education, training, information and recreation;**
- **By promoting self-esteem, confidence and independence;**
- **By supporting families and carers of disabled people.**

For children and young people to have the maximum opportunities to achieve their potential.

Elfrida Rathbone Camden continues to offer access to services and support to achieve these goals for children, young people, families and disabled people living in Camden and other London boroughs. No-one who fits the criteria for our service provision is required to make any payment and a range of settings and activities are used to enable access for people who face barriers of language, social exclusion, ill-health and disability and poverty.

In 2008-9 for our beneficiaries ERC provided:

- a weekly art group for vulnerable children with emotional and communication support needs— after the course at least three quarters of the children attending the group felt better about themselves and parents fed back that children had improved in their self-esteem and self confidence, relationships and behaviour;
- support for over 120 families where children were vulnerable, including young carers and children on the child protection register. The organisation helped 79 families with a child under 5 years old including 12 teenage parents and 5 families where the child had a disability;
- supportive open access parenting support groups and courses attended by 103 parents and a drop in for under 4s used by 189 children and 158 families;
- an innovative health advocacy project which trained 10 people with learning disabilities to help other users to access health services;
- a group for Bengali parents used by 52 families;
- education and training for 11 young people with learning disabilities aged between 18 and 25 in our Leighton project who attended 4 days a week during term time;
- a twice weekly youth club for disabled young people and support for a participation network led by disabled young people;
- summer activities attended by 94 children and a Christmas party attended by 25 children;
- support for 20 parents with a learning disability to improve their skills in supporting their children but also to tell social workers and other statutory services about how their families needed to be supported;
- an educational advocacy service for 160 Camden children who were disabled or had special needs to help their parents navigate their way through confusing local authority systems and to state their needs;
- training for 8 parents of children with special educational needs to be supporters of other parents and to run their own weekly support group;

TRUSTEES' REPORT

For the year ended 31 March 2009

- a specialist parenting programme for parents of children with behavioural disabilities including autism and ADHD attended by 10 parents;
- a ground breaking family support service within the Hampstead Group Practice which has been the basis for the award of £450,000 from the Department of Children, Schools and Families to offer support across the borough to children whose parents are separated or separating.

Activities and Services

In 2008 ERC became a member of bassac, the membership network for organisations which are central to their community and provide a range of services. This was a reflection of the increasingly multi-dimensional nature of our service provision which enables service users to both access a range of support and become involved themselves in supporting others in need.

The activities of the organisation are centred on 3 main areas of service provision:

Family support

A range of groupwork for parents and children and direct support at home offered by the **Parents & Co** project. As well as receiving support from **LB Camden Children Schools and Families** for the core costs of running the organisation, ERC has a contract with the Safeguarding and Social Care Department to deliver home-based services to vulnerable children and their families. ERC Family Development Workers spend part of their week based at the Camden Safeguarding and Social Care Centres in the north and south of the borough, and we also have a worker substantively based with the Kilburn Priory Children's Centre. We have developed new partnerships with health providers; from September 2008 we have been partners in the provision of an innovative project funded by the Children's Workforce Development Council to base a family support and information service within a GP practice, in this case at the Hampstead group. This service has been very popular, making access to informational and advice easier for families and encouraging co-working between GPs, other health professionals and social care workers.

Work with young disabled people

The **Leighton Project** continues to be a central and significant project providing an education and training service for young adults aged 16 – 25 from across North London with mild to moderate learning difficulties, with 11 or 12 students attending each year. For 2008/9 and 2009/10 we have been able to obtain a significant increase in the value of our contract with the **Learning and Skills Council** which more accurately reflects the additional costs of education provision for disabled students.

ERC has also continued its partnership with Camden Youth Service to support the 7 O'clock Youth club for young disabled people. However, our own consultation and communication with young disabled people has enabled the development of two significant new projects. We supported the **Young People for Inclusion Forum** to hold a successful conference in March 2009 involving the police, Camden Housing, London Transport and a range of other service providers. We also consulted with young people from the Leighton Project, Seven O'clock Club and Young people for Inclusion Forum about projects they wanted to develop and they told us that they wanted to be involved in helping others - from that idea, we developed a volunteering project proposal which was put forward for Department of Health funding via bassac and which was successful in gaining funding of £90,000 over 3 years.

TRUSTEES' REPORT

For the year ended 31 March 2009

Advocacy Services

Despite our funding from the Big Lottery ending in November 2008 ERC has continued to provide advice, information and support for parents from Camden and other boroughs who need help to understand and challenge the educational provision for their children who have a disability or special educational needs. To provide that support we have been very grateful for the input of parents who have themselves become ERC volunteers after training as Independent Parental Supporters, so that they can help other parents encountering the same problems they have had to deal with. Those parents have also run a weekly support group at the ERC base in Kentish Town.

A new area of **Health Advocacy** has also been developed. In August 2008 ERC put forward a groundbreaking proposal to Camden PCT Health Innovation Fund for a scheme to address the health inequalities for people with learning disabilities arising from the barriers (including those of lack of information and confidence) affecting their access to primary care services such as the GP or dentist. That bid was successful and ERC obtained £75,000 over 18 months to train and support a small team of peer health advocates with learning disabilities themselves who would help other service users attend appointments and health programmes. In applying for the funding Alexis Keir, ERC Director was very grateful for the support offered by Diana Molony a member of OUR GROUP YOUR GROUP who assisted in the presentation to the Innovation Fund panel of judges.

Fundraising

In April 2009 we had our first ever runner in the London marathon and we are immensely grateful to Kate Horbury, running her second marathon in six months, for helping us to raise over £3000. One major part of the publicity raising efforts for the marathon was a visit by the poet and comedian John Hegley who in March 2009 performed a virtually private gig for 25 young disabled people who used our services and who were quite literally reduced to tears of laughter. In terms of performance another headline event was the collaboration of members of the Seven O'clock club with students from the Central School of Speech and Drama over several workshops which culminated in a performance at the Hampstead Theatre in March 2009.

Learning and Training

It is important to note that ERC ensures that project budgets enable the provision of specialist training for staff and we also access a range of statutory and voluntary and sector training opportunities. For this we are particularly grateful for the provision offered by Voluntary Action Camden, Volunteer Centre Camden and London Borough of Camden.

ERC itself is a supporter of the training of practitioners and in this year the Director and Project Managers supervised and verified the development of three social work students who had enormously varied and satisfying placements with the organisation. Those workers themselves, Brenda Amisi, Emilia Pankowska and Christina Pankowska made a significant contribution to our work with service users, particularly through their support for the Leighton Project students and parents with learning disabilities in OUR GROUP YOUR GROUP.

Financial review

Our major funding partners for this year were London Borough of Camden (Children, Schools and Families Division including Integrated Early Years), City Bridge Trust, the Big Lottery Fund, and the Learning and Skills Council. LB Camden have made it very clear that the organisation needs to end its reliance on support from the borough for core costs. A productive dialogue about how to manage this process has continued between local authority officers and the Trustees, including attendance by commissioners for the Children, Schools and Families Department at a meeting of ERC's Board of Trustees in November 2008. There is a positive engagement and commitment on both sides towards achieving a manageable timescale for ending grant funding, and ensuring ERC's ability to offer current and future service provision through contracts. This year's deficit is the result of a planned use of reserves to support the organisation as we move from grant aided core funding to full cost recovery commissioning.

TRUSTEES' REPORT

For the year ended 31 March 2009

Smaller funders such as the Fitzdale Trust and the Violet Melchett trust have enabled us to continue to organise smaller events such as summer activities for children which are nonetheless very important for the quality of their life in the community. In this year ERC was also able to received £80,000 from the St. Pancras Foundation which had been held up in a prolonged disbursement period since 2005 – this funding had been earmarked to support our work with parents with learning disabilities, crèche/Early Years provision and work with students with learning disabilities.

ERC was able to conclude negotiations with our landlords over a new lease in January 2009 with terms which were significantly more favourable than those originally offered in 2007; for this we are extremely grateful for the support of Richard Posner who volunteered his time and expertise in this area.

Reserves Policy

The Trustees have maintained a policy whereby the unrestricted funds not committed (the "free reserves") held by the company should be approximately 25% of the annual costs, which equate to approximately £220,000. The Trustees still feel that this level is sufficient to allow for contingency and or equipment replacement. The current level of free reserves is approximately £135,000. This is significantly lower than the target, however, we have further designated reserves for assets and staff funds.

Risk Management

The Trustees have undertaken a risk review, looking in particular at those risks related to operations and finances. The Trustees are confident that sufficient measures have been put in place to minimise any significant risks and will continue to monitor the situation.

Plans for future periods

Major bids to the Big Lottery Reaching Communities and Family Learning Funds over the past year have been unsuccessful and Trustees have enabled funding for external support for managers in pursuing the range of funding opportunities which an organisation of ERC's range of services is undoubtedly eligible to apply to. The key areas for service development and funding support over the next year are:

- To obtain non-statutory and full cost recovery funding to maintain a full range of core and support services including Director, Finance and administration salaries and also provision of adequate HR support for a growing organisation.
- To obtain non-statutory funding which will enable ERC to independently offer groupwork and family support outside the narrow range of services commissioned by the local authority.
- To maintain and fully fund the successful and highly regarded provision of SEN advocacy services which has earned ERC a national reputation for good practice.
- To continue the development of a range of advocacy services including health advocacy and advocacy for children and young people.
- To continue to develop our work in partnership with young disabled people.

TRUSTEES' REPORT

For the year ended 31 March 2009

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and charity law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees have:

- selected suitable accounting policies and applied them consistently,
- observe the methods and principles in the Charities SORP,
- made judgements and estimates that are reasonable and prudent,
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

Statement of disclosure of information to auditors

We, the directors of the company who held office at the date of approval of these Financial Statements as set out on page 1 each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

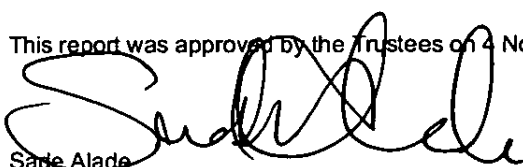
Auditors

The auditors, Gotham Erskine LLP have indicated their willingness to accept re-appointment under Section 385(2) of the Companies Act 1985.

Small company special provisions

The report of the Trustees has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the Trustees on 4 November 2009 and signed on their behalf by:


Sade Alade
Chair

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
Elfrida Rathbone (Camden) (registered company no. 1880755)**

We have audited the financial statements of Elfrida Rathbone (Camden) for the year ended 31 March 2009 which comprise the Statement of Financial Activities, incl. (Summary of Income and Expenditure Account), the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made solely to the Company's Trustees, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the Company's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and auditors

As described in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of Elfrida Rathbone (Camden) for the purposes of company law) are responsible for the preparation of the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Trustees Annual Report is consistent with the financial statements, if the Company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Trustees remuneration and transactions is not disclosed.

We read the Trustees' Annual Report, and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
Elfrida Rathbone (Camden) (registered company no. 1880755)**

Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities of the Company's affairs as at 31 March 2009, and of its incoming resources and application of resources, including its income and expenditure, in the year then ended;
- have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees' report is consistent with the financial statements.

Gotham Erskine LLP

Chartered Accountants and Registered Auditors

Friendly House

52 - 58 Tabernacle Street

London EC2A 4NJ

Date: 10 December 2009

ELFRIDA RATHBONE (CAMDEN)

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating Income and Expenditure Account)
For the year ended 31 March 2009

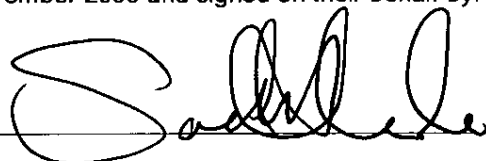
	Note	Unrestricted Funds 2009 £	Restricted Funds 2009 £	Total Funds 2009 £	Total Funds 2008 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	-	169,310	169,310	59,082
Bank interest receivable		6,920	-	6,920	11,418
Incoming resources from charitable activities	3	338,051	344,639	682,690	736,456
TOTAL INCOMING RESOURCES		344,971	513,949	858,920	806,956
RESOURCES EXPENDED					
Costs of generating funds		17,376	-	17,376	10,786
Costs of charitable activities:					
Parents & Co		107,439	324,431	431,870	428,004
Advocacy		50,936	181,446	232,382	193,210
Leighton Project		144,854	20,088	164,942	147,027
7 O Clock Club		13,794	10,144	23,938	25,089
Governance costs		12,902	-	12,902	12,294
TOTAL RESOURCES EXPENDED	4	347,301	536,109	883,410	816,410
NET MOVEMENT IN FUNDS		(2,330)	(22,160)	(24,490)	(9,454)
TOTAL FUNDS AT 1 APRIL 2008		141,392	50,282	191,674	201,128
TOTAL FUNDS AT 31 MARCH 2009		£ 139,062	£ 28,122	£ 167,184	£ 191,674

The annexed notes form part of these financial statements

ELFRIDA RATHBONE (CAMDEN) (company limited by guarantee)**BALANCE SHEET**
As at 31 March 2009

	Notes	£	2009 £	£	2008 £
FIXED ASSETS					
Tangible assets	8		4,401		1,828
CURRENT ASSETS					
Debtors	9	96,270		66,751	
Cash at bank and in hand		184,390		184,469	
		<u>280,660</u>		<u>251,220</u>	
CREDITORS: amounts falling due within one year	10	(117,877)		(61,374)	
NET CURRENT ASSETS			<u>162,783</u>		<u>189,846</u>
NET ASSETS			<u>£ 167,184</u>		<u>£ 191,674</u>
FUNDS					
Unrestricted funds:					
Designated funds	11	12,567		21,828	
General fund	11	<u>126,495</u>		<u>119,564</u>	
			139,062		141,392
Restricted funds	11		28,122		50,282
			<u>£ 167,184</u>		<u>£ 191,674</u>

The financial statements have been prepared in accordance with the provisions of Part VII of the Companies Act 1985 relating to small companies and the Financial Reporting Standard for Smaller Entities (effective January 2007). They were approved, and authorised for issue by the Trustees on 4 November 2009 and signed on their behalf by:-



SADE ALADE, Chair



CATHERINE SULLIVAN, Treasurer

The annexed notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2009

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Companies Act 1985, the Charities SORP (Statement of Recommended Practice: "Accounting and Reporting by Charities (revised February 2005)") and the Financial Reporting Standard for Smaller Entities (effective January 2007).

The effects of events relating to the year ended 31 March 2009 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2009 and the results for the year ended on that date.

Company status

Elfrida Rathbone (Camden) is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Funding from statutory funders have been reflected as incoming resources from charitable activities.

Donated services and facilities, including the use of seconded staff, are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Deferred income comprises grants received in the year, but which the grantor has specified must be used in future accounting periods.

Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Costs of generating funds comprise the cost associated with attracting voluntary income. Support costs, which cannot be directly attributed to particular activities, have been apportioned on the basis of floor space. Governance costs include the costs of servicing Trustees' meetings, audit and strategic planning.

ELFRIDA RATHBONE (CAMDEN)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2009

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	-	25% straight line
Computer Equipment	-	33% straight line

Operating leases

Rentals applicable to operating where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

Pensions

The Charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

2. VOLUNTARY INCOME

	Unrestricted Funds 2009 £	Restricted Funds 2009 £	Total Funds 2009 £	Total Funds 2008 £
Sofronie Foundation	-	40,080	40,080	-
St Christopher's	-	80,000	80,000	-
City Bridge Trust	-	40,000	40,000	40,000
The Allan & Nesta Ferguson Charitable	-	-	-	5,000
Vinter's Co	-	-	-	5,000
The Violet Melchett Children's	-	4,830	4,830	4,830
Wednesday's Child	-	3,000	3,000	-
The Fitzdale Trust	-	400	400	500
Small Grants	-	1,000	1,000	3,752
	£ Nil	£ 169,310	£ 169,310	£ 59,082

ELFRIDA RATHBONE (CAMDEN)

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2009

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2009 £	Restricted Funds 2009 £	Total Funds 2009 £	Total Funds 2008 £
Parents & Co	50,012	245,888	295,900	267,714
Advocacy	15,972	68,828	84,800	73,971
Leighton Project	124,409	-	124,409	97,392
Youth Club	500	7,278	7,778	7,110
Centre	137,235	22,645	159,880	244,446
Other Income	9,923	-	9,923	45,823
	£ 338,051	£ 344,639	£ 682,690	£ 736,456

All incoming resources from Statutory funders and from the Big Lottery are included as incoming resources from charitable resources.

In the year LB Camden gave total funding of £182,209(2008 - £218,041) in grants (of which £24,189 was restricted). Also £82,714 (2008 - £80,697) was received from LB Camden in contracts for various projects run by Elfrida Rathbone. Restricted grant income unexpended at the year end has been carried forward in the restricted fund for future use.

4. RESOURCES EXPENDED

	Staff costs £	Direct costs £	Support costs £	Total 2009 £	Total 2008 £
Parents & Co	307,055	17,178	107,637	431,870	428,004
Advocacy	133,545	14,022	84,815	232,382	193,210
Leighton Project	74,980	9,874	80,088	164,942	147,027
7 O Clock Club	2,767	4,286	16,885	23,938	25,089
Total charitable expenditure	518,347	45,360	289,425	853,132	793,330
Costs of generating funds	5,406	9,162	2,808	17,376	10,786
Governance costs	5,321	7,360	221	12,902	12,294
Support costs	125,486	166,968	(292,454)	-	-
	£ 654,560	£ 228,850	£ Nil	£ 883,410	£ 816,410

Resources expended include :

	2009 £	2008 £
Depreciation of tangible fixed assets	3,996	2,449
Auditor's remuneration - statutory audit	7,360	6,776
Auditor's remuneration - other services	1,058	893

ELFRIDA RATHBONE (CAMDEN)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2009

5. SUPPORT COSTS

	Staff costs £	Premises £	Office costs £	2009 £	2008 £
Parents & Co	71,151	45,602	- 9,116	107,637	105,106
Advocacy	27,983	12,613	44,219	84,815	76,924
Leighton Project	20,078	33,959	26,051	80,088	74,797
7 O Clock Club	6,274	4,851	5,760	16,885	15,543
Costs of generating funds	-	-	2,808	2,808	2,506
Governance costs	-	-	221	221	197
	<u>£ 125,486</u>	<u>£ 97,025</u>	<u>£ 69,943</u>	<u>£ 292,454</u>	<u>£ 275,073</u>

6. STAFF NUMBERS AND COSTS

	2009 £	2008 £
Wages and salaries	557,864	526,848
Social security costs	51,450	48,771
Pension costs	9,214	11,940
Agency staff costs	24,198	-
Redundancy costs	11,834	-
	<u>£ 654,560</u>	<u>£ 587,559</u>

The average weekly number of employees, calculated as full time equivalents, during the period was:

	Number	Number
Support	4	4
Parents & Co	11	13
Advocacy	3	4
Leighton Project	3	2
7 O Clock Club	-	1
	<u>21</u>	<u>24</u>

No employee received remuneration of more than £60,000.

7. TRUSTEES

During the year, no Trustees received any remuneration (2008 - £NIL). No member of the Board of Trustees received any reimbursement of expenses amounting during the year (2008 £16)

ELFRIDA RATHBONE (CAMDEN)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2009

8. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Computer equipment £	Total £
Cost			
At 1 April 2008	4,444	24,005	28,449
Additions	-	6,569	6,569
Disposals	-	(14,957)	(14,957)
At 31 March 2009	<u>£ 4,444</u>	<u>£ 15,617</u>	<u>£ 20,061</u>
Depreciation			
At 1 April 2008	4,096	22,525	26,621
Charge for the year	348	3,648	3,996
On disposals	-	(14,957)	(14,957)
At 31 March 2009	<u>£ 4,444</u>	<u>£ 11,216</u>	<u>£ 15,660</u>
Net book value			
At 31 March 2009	<u>£ Nil</u>	<u>£ 4,401</u>	<u>£ 4,401</u>
At 31 March 2008	<u>£ 348</u>	<u>£ 1,480</u>	<u>£ 1,828</u>

9. DEBTORS

Due within one year

	2009 £	2008 £
Trade debtors	63,489	41,414
Sundry debtors	6,056	2,833
Prepayments	26,725	22,504
	<u>£ 96,270</u>	<u>£ 66,751</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009 £	2008 £
Trade creditors	8,113	350
Social security and other taxes	14,063	15,219
Other creditors	12,137	5,882
Accruals	15,614	21,107
Pension liabilities	2,281	1,447
Deferred grant income	65,669	17,369
	<u>£ 117,877</u>	<u>£ 61,374</u>
Deferred income		
Balance at 1 April 2008	17,369	37,471
Amount released to incoming resources	(17,369)	(37,471)
Amount deferred in the year	65,669	17,369
Balance at 31 March 2009	<u>£ 65,669</u>	<u>£ 17,369</u>

ELFRIDA RATHBONE (CAMDEN)**NOTES TO THE FINANCIAL STATEMENTS**
For the year ended 31 March 2009**11. STATEMENT OF FUNDS**

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
DESIGNATED FUNDS					
Staff Fund	20,000	-	(11,834)	-	8,166
Fixed Assets Fund	1,828	6,569	(3,996)	-	4,401
	<u>£ 21,828</u>	<u>£ 6,569</u>	<u>£ (15,830)</u>	<u>£ Nil</u>	<u>£ 12,567</u>

The Trustees decided in 2002-03 to set up the Staff Fund, to provide, for the cost of staff development and other unfunded staff commitments, for example, redundancy and sick leave. During the year £11,834 was used of the fund to cover redundancy costs.

The Fixed Asset Fund represents the net book value of fixed assets included in the unrestricted fund.

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
RESTRICTED FUNDS					
Parents and Co	7,868	319,118	(310,366)	-	16,620
Advocacy	26,401	148,908	(175,309)	-	-
Leighton Project	1,802	15,000	(16,252)	-	550
7 O'clock	2,116	8,278	(8,609)	-	1,785
Centre	12,095	22,645	(25,573)	-	9,167
	<u>£ 50,282</u>	<u>£ 513,949</u>	<u>£ (536,109)</u>	<u>£ Nil</u>	<u>£ 28,122</u>

Parents & Co: provides support to families with children and young people under 18 where there is concern for the child's intellectual, emotional or social development.

Parents' Advocacy Services: provides specialist independent educational advocacy for families whose children have special educational needs.

The Leighton Project: is a community based funding education project teaching life skills to young adults with learning difficulties.

The 7 O'clock Club: provides social and leisure activities to teenagers and young adults with learning or physical difficulties.

The Centre Fund represents grants received for the support function of the Charity.

The Charity received a number of grants from the Big Lottery Fund in the year towards its advocacy and other projects. Grants unspent at the year end have been carried forward in the restricted fund to be used in the following year. On page 18 is a reconciliation of the amounts received from the Big Lottery to the amounts included in the accounts.

ELFRIDA RATHBONE (CAMDEN)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2009

	Brought Forward	Income received in the year	Carried Forward	Income relating to year
	£	£	£	£
Big Lottery - MK/1/010155331	(6,206)	54,796	-	48,590
Big Lottery - MK/1/010168618	-	17,322	-	17,322
	<u>£ (6,206)</u>	<u>£ 72,118</u>	<u>£ Nil</u>	<u>£ 65,912</u>

	Brought Forward	Incoming Resources	Resources Expended	Transfers	Carried Forward
	£	£	£	£	£
SUMMARY OF FUNDS					
Designated Funds	21,828	6,569	(15,830)	-	12,567
General Funds	119,564	338,402	(331,471)	-	126,495
	141,392	344,971	(347,301)	-	139,062
Restricted Funds	50,282	513,949	(536,109)	-	28,122
	<u>£ 191,674</u>	<u>£ 858,920</u>	<u>£ (883,410)</u>	<u>£ Nil</u>	<u>£ 167,184</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted Funds	Total Funds	Total Funds
	Designated Funds	General Funds			
	2009	2009	2009	2009	2008
	£	£	£	£	£
Tangible fixed assets	4,401	-	-	4,401	1,828
Net current assets	8,166	126,495	28,122	162,783	189,846
	<u>£ 12,567</u>	<u>£ 126,495</u>	<u>£ 28,122</u>	<u>£ 167,184</u>	<u>£ 191,674</u>

13. OTHER FINANCIAL COMMITMENTS

	2009	2008
	£	£
At the year end the Charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within two to five years - land and buildings	82,861	90,258
within two to five years - equipment	2,070	1,800
	<u>£ 84,931</u>	<u>£ 92,058</u>

ELFRIDA RATHBONE (CAMDEN)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2009

14. PENSION COMMITMENTS

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £9,214 (2008 - £11,940) in the year. There were contributions outstanding at the year end of £2,281 (2008 - £1,446).