

Registered number: 01880755  
Charity number: 291214

**ELFRIDA RATHBONE CAMDEN**  
(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 31 MARCH 2020**



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**ELFRIDA RATHBONE CAMDEN**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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| <b>Trustees</b>                  | Sade Alade, Chair<br>Angela Bell<br>Catherine Faye Capaldi (resigned 17 January 2020)<br>Debbie Ladds<br>Alastair Neil McDonald<br>Hazel Saunders, Vice Chair<br>Elizabeth Streeter<br>Kate Lauren Fairhurst<br>Alan David Ward |
| <b>Company registered number</b> | 01880755  |
| <b>Charity registered number</b> | 291214  |
| <b>Registered office</b>         | 7 Dowdney Close<br>Bartholomew Road<br>London<br>NW5 2BP  |
| <b>Company secretary</b>         | Alexis Keir   |
| <b>Chief executive officer</b>   | Alexis Keir   |
| <b>Independent auditor</b>       | Goldwins Limited<br>75 Maygrove Road<br>West Hampstead<br>London<br>NW6 2EG   |
| <b>Bankers</b>                   | HSBC Plc<br>London<br>NW5 2BS<br><br>CAF Bank Ltd<br>PO Box 289<br>West Malling<br>ME19 4TA   |

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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The 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 2020**. 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 trades under the names "ERC Family Services and Advocacy" and the "Leighton College".

**Structure, governance and management**

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

The Trustees form the Management Committee which consists of not less than five or 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 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.

The management team of ERC comprises:

|                       |   |
|-----------------------|---|
| <b>Alexis Keir</b>    | <b>Director</b>                                 |
| <b>David Atkinson</b> | <b>Business Development Manager</b>             |
| <b>Paul Dunn</b>      | <b>Family Services and Safeguarding Manager</b> |
| <b>Sousan Luqman</b>  | <b>Education Manager</b>                        |
| <b>Chris McAuley</b>  | <b>Finance and Central Services Manager</b>     |

Trustees are recruited through advertising in community and voluntary sector resources and direct links with local service users and networks. Currently, the Board has 8 trustees with a diverse range of backgrounds including social care and family support, accountancy, local government, supplementary and further education, community development, services for disabled people and the retail sector.

Potential new trustees are encouraged to meet with the Director to discuss the activities and operations of the charity and to find out about the current challenges and opportunities facing ERC. They are also 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.

**Ensuring our work delivers our aims**

Each year the management team and trustees review our projects and services and update the strategic objectives of ERC in line with our aims and values. Joint planning exercises with the Board of Trustees are used to enable trustees and staff to consider how planned activities will contribute to the aims and objectives they have set.

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We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

### **Meeting Our Goals - Activities and Services**

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

These aims are met by the organisation delivering education and support to young disabled people and family support services to children, young people and parents.

Over the financial year, 130 individuals were referred directly for support from an Elfrida Rathbone Camden service. ERC services deliver support using a holistic, whole family approach, therefore, each referral would have also resulted in support for parents and siblings if the referred person were a child and if they were a parent, we would also have worked to achieve positive outcomes for their dependent children. That means that we can conservatively estimate that there were at least 390 beneficiaries of ERC services during this financial year. Many of our beneficiaries also access more than one ERC service such as the participants in our Creative Therapies project who have often been referred from the Leighton College or Families Together.

- Where ERC supported people around their access to education, employment or training we recorded (via reviews, outcomes, their feedback or achievements) that for 79% there was an improvement in their ability to do this as a result of working with us (from a baseline of 21% reporting their access was poor)
- 53% reported an improvement in their general wellbeing (from a baseline of 17% reporting poor wellbeing)
- in relation to enabling safeguarding and minimising risk for children, young people and vulnerable adults we recorded for 64% an improvement in their situation (with a baseline of 10% having a poor situation in this aspect at the start)
- Where we supported people around their mental health, we recorded an improvement in their situation for 83% (against a baseline of 17% initially expressing that they significantly needed support around their mental health)

### ***Work with young disabled people***

#### ***Leighton College***

Leighton College is a further education provision for young people aged 16 - 25 with mild to moderate learning disabilities. The college supports young people to prepare for adulthood by teaching them skills for independent living and employment. Core subjects are Personal Development, Employability, Numeracy and Literacy.

The college curriculum includes lessons in Art, Drama, Cookery, and Health and Wellbeing which develop students' independence, expressive communication skills and healthy living. Students take part in community learning activities such as visits to local amenities, resources, museums, events and parks, enhance students' travel skills. The work experience programme, led by the Employment Advisor, offers students across all years the opportunity to work in a variety of fields such as retail, child-care, catering and fitness. Work placements are negotiated with a range of local organisations including John Lewis Oxford Street, Arup, Kentish Town City Farm and the Greenwood Centre (Camden Centre for Independent Living).

For our students who completed their learning in July 2019, it was a very positive year, with an achievement rate of 100% and nine out of the ten leavers transitioning into Supported Internships and subject-specific Further Education courses. The students were also involved in several projects, such as the London Youth Community Stage Pitch, the Skills Fair and the FLIP magazine. The highlight of the year for the students was the residential stay at Grangewater Outdoor Education Centre, in Essex. All these activities had a significant impact on students' confidence, self-esteem, leadership skills and communication skills.

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### **Student Testimonials**

*"I am in my second year of college. I am at Leighton College because I finished my old school and my mum thought it would be good for me to go into more education."*

*The way Leighton College has helped me with my education is teaching me maths which I find hard such as (fractions, and timetables). They also helped me with English skills like reading and writing. Leighton College has helped with my anger which I had from when I was young. During my time at the college I have become a lot calmer. By being so calm I have made lots of new friends and also each student has a key worker that they can go to if they feel angry or upset."*

*"The staff at Leighton College are helping me travel by myself - coming and going from college. This has given me the confidence to be more independent."*

*"I have been attending Leighton College since September 2017. I'm currently in my second year, I came to Leighton College because I got bad anxiety and I don't like being around loads of people because it makes me feel very anxious."*

*"Leighton College has helped my anxiety a lot because it's a smaller environment and it's less people and smaller classes which is something that helps me feel calm and more confident."*

*"Tutors and staff at Leighton College are very friendly and helpful. The staff listen to you when you've got a problem or an issue. The staff take you in the quiet room to have private chats if you want to talk about your issues in private. The students get key workers which I find helpful and to know I've got someone to talk to if I've got any concerns or worries. The staff always do their best to help me and to resolve any problems me or any students may have in college."*

*"I sometimes find it difficult to get used to changes but the staff at college help me to adapt and has helped my confidence a lot since I started in September 2017."*

*I have made many friends at college who I enjoy being with because they understand me and my feelings."*

### **Parent Testimonial**

*"We feel blessed that G has been able to attend the Employability Program at Leighton College this year. The program is varied and stimulating and is providing opportunities for G to develop the full range of skills required to access the next stage of her life. This includes work related numeracy and literacy, kitchen skills, travel training hopefully, and the option of experiencing different jobs and workplaces. She has so enjoyed working at NoNo Foods and at the Kentish Town Farm: both totally different but requiring commitment and focus from G which she has done her utmost to produce. The professional and caring team have been responsive to GC's specific challenges. It is easy to contact the staff who communicate effectively with parents."*

### **Family Support**

ERC delivered support to children, young people and families in Camden and Brent through a range of different services which are explored below. Issues relating to Covid-19 put a strain on referrals coming into the service in the last quarter of 2019-19. We also made changes to our operations in response to the mental health and financial challenges that families in Camden were exposed to due to the strains the pandemic has placed on the local community. We took steps to ensure our services and response are more flexible and that our families had access to our services over an increased period of time for example on weekends and later into the weekday evenings. Staff also utilised telephone and online contact more extensively and we used the skills and experience of our Community Connectors worker to support the COVID-19 estate-based support response in Kentish Town.

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**Within My Reach parenting programme:** 7 participants took part in 43 sessions of this structured parenting programme which ERC delivered working in partnership with the Tavistock Centre for Couple Relationship. WMR helps parents to think about how they can establish and maintain positive relationships, dealing with conflict and the impact of adult relationships on children.

**Families Together** – the new service funded by the National Lottery Community Fund began service delivery in June 2019 and up to March 2020 supported 36 children, their siblings and parents through casework and through the provision of support from Community Connector volunteers. The service has developed a strong collaborative partnership with Camden Early Help Services and Children's Safeguarding and Social Work in terms of assessing and accepting referrals that were stepped down or did not meet statutory or EH criteria. The team addressed issues including:

- Impact of parental mental health problems
- Impact of domestic violence
- Management of priority debts and maximising access to welfare benefits
- Hoarding and home neglect
- Isolation relating to C-19 lockdowns.
- Material support for families including beds, white goods and food vouchers.
- Supporting parents when communication with a child's school has broken down.
- Challenging behaviour from children struggling with lockdown and school closures.
- Parents just needing someone to communicate with because they are feeling overwhelmed.

***Creative Therapies for parents and young people with learning disabilities***

The Creative Therapies project addressed the needs of service users at three levels:

- Expressive artmaking (for wellbeing)
- Psychosocial skills (dealing with challenges of everyday life)
- Psychotherapeutic (relational awareness –working through the impact of trauma or difficult experiences that have shaped how participants approach life)

During 2019-20 there was a gap in staffing when ERC's first Creative Therapist left her post in July 2019 and her replacement joined in October 2019. In total 50 service users were referred to the project in 2019. An Art Psychotherapy Trainee was also recruited from The Institute of Arts in Therapy and Education to undertake a 6-month training placement in April 2019.

The Creative Therapies project delivered these activities:

- 1:1 Student Creative Therapy (up to 20 weekly sessions)
- Student Creative Therapy Group
- Beyond Words Book Club
- 1:1 Parent Creative Therapy (up to 20 weekly sessions)
- Parent Creative Therapy Group
- Summer Youth Animation Project

**Parent Creative Therapy Groups**

Parent Creative Therapy Group sessions were offered at ERC, as well as one-off Taster sessions and an Easter Family Craft Day to gather new interest in an ongoing group. Partnership work with Camden Carers also led to a successful art workshop delivered to Carers as part of Camden Carers Week. This resulted in new referrals for the ongoing group sessions at ERC. Parents reported in feedback forms that sessions were "wonderful", "like a support group", "a safe space to relax and reconnect with my creativity", "I always wanted to be more creative, and now I feel like I can give it a go, it's helping my confidence", "I enjoyed creating with other parents in the community."

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**Parent 1:1 Creative Therapy Sessions**

Six parents accessed 1:1 Creative Therapy support (between 2 – 20 sessions depending on need). One parent reported improved wellbeing in almost all areas of the exit questionnaire and felt that 20 sessions had been the most positive therapeutic support she had received after accessing several other services. She felt more positive and confident about her future as a result. Another parent felt the 20 sessions had offered her “a safe space” she rarely encountered in her day-to-day life and encouraged her to access further support for her PTSD as well as further family support to help her with finances and her children’s emotional and physical needs.

**Student Creative Therapy Groups**

Creative therapy groups were run for students who were identified by staff as needing additional emotional support and support around relationships. In the groups, relevant themes were explored creatively such as anxiety, social isolation, confusion about boundaries and healthy relationships, social media and resolving conflicts in friendships, self-harm, low self-esteem, grief and loss, hopes and dreams for the future. Students reported that it felt good to have a space to discuss difficulties and worries on their minds that often preoccupied them in classes. They also felt empowered by giving each other advice and connecting over shared issues.

Creative interventions encouraged students to express, communicate and regulate emotions, recognise and celebrate strengths, promote resilience and engage in teamwork. Different art materials were used to explore and express a variety of themes and feelings, materials explored included: painting, puppet making, collage and clay making.

College staff noted an improvement in communication skills and relationship building within the college.

The Creative Therapist also collaborated with college staff to support the Sex and Relationship Education curriculum as well as the staying safe curriculum class. We held creative discussion groups, did exercises around healthy relationships and reflected on media images of sex and pornography.

**Student 1:1 Creative Therapy Sessions**

Six students accessed 1:1 Creative Therapy support (between 2 – 20 sessions depending on need). One student who had accessed the offer for 1.5 years reported a positive impact in all areas in the Exit Questionnaire. She felt the sessions had helped her open up about her difficulties and find support to help her stay engaged and finish her 3 years at college. Another student reported that having a dedicated space to open up about his difficulties helped him to feel less confused, alone and supported him to stay connected in relationships and at college. The third student received some short-term support to aid her transition to a new college. Other work with students explored themes of identity, independence, family, friendships, loss and trauma.

Containment in Creative Therapy has also allowed students to explore safeguarding issues in a proactive way and to support a multi-disciplinary approach towards safety for one student in the home environment as well as planning for an independent future in accordance with her wishes.

Monitoring showed that sessions helped students most in the areas of increased confidence and self-esteem; support-seeking and knowing where to go for help; feeling better about myself and in family relationships; using art materials to express myself; feeling heard and understood by others.

One service user said “Useful. I can talk about my difficulties so I can recover and go back to talking to people and stay at college. I thought about how I used to act and being a bit of a jerk sometimes with my anger”.

**Beyond Words Book Club**

The Beyond Words Book Club was put on hold during the first 6 months of the Creative Therapies project. Instead, we offered direct support to elements of the curriculum and a summer project as described above. We decided to split the Book Club delivery from the Creative Therapist role to ease pressure on that staff member and to use



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sessional staff to deliver Books Beyond Words separately. The groups began in January 2020 and have been enthusiastically received with both current and ex-Leighton students attending the clubs as an after-college activity.

**Summer Animation Project for youth with SEND**

The Creative Therapist ran a 5 week Stop Motion Animation project for youth with learning disabilities to offer a fun, creative social opportunity for young people to connect over the long summer holiday. The animation created was entirely led by the young people and can be viewed here: <https://www.youtube.com/watch?v=jurcBojtAO0>

In the last session, the group reported that they had enjoyed having a space to connect and socialise and the offer had been fun. One student asked if the project could be run again the following year. One student who has social anxiety and found socialising on his own terms difficult reported feeling boosted in confidence after his peers chose his character to be the lead part in the animation, recognising his strength and courage in joining the group and working on his social anxiety. He told the Creative Therapist following the group that he had a desire to make more friends. Members of the group exchanged numbers in the last session and talked about meeting up for pizza outside the sessions which was a positive outcome as the group aimed to offer a social space and encourage further connections outside sessions.

**Reflective Practice Group**

One additional outcome of the ERC Creative Therapies project was the establishment of a fortnightly Reflective Practice Group for other local Art Therapy practitioners to share best practice and support each other's work.

***HS2 Family Support Project***

***This project*** supports families affected by the construction work being carried out in the development of HS2. In 2019-20 11 families were worked and 33 children and parents were beneficiaries of the service. The support given included:

- Helping parents to have improved relationships with their children's school by attending school meetings with them and acting as an advocate on their behalf.
- 
- Working with children, parents and school staff as a group to solve problems related to children's learning and development. This might include identifying other resources in the borough and jointly facilitating access to them. The aim is to foster a better understanding between the child's family and school lasting beyond the family intervention work.
- 
- Sharing information about and encouraging families to access local resources. These can range from free bike riding lessons to free half-term activities or weekend boxing lessons, family days at local museums, and theatres, and local parks and open spaces. Funding is sought if this is a barrier to accessing facilities.
- 
- Identifying accessible community resources for families who may have additional needs linked to disability. Families are accompanied to local children's play resources such as The Pirate Castle or outdoor play spaces to encourage confidence in accessing them independently.

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Referral, funding and delivery partners for ERC Family Support activities include:

- British Library
- Camden Child and Adolescent Mental Health Service
- Camden schools and afterschool clubs
- Fitzdale Trust
- GPs
- Hampstead Wells and Campden Trust
- LB Camden Early Help Services
- LB Camden Safeguarding and Social Work
- Play providers Fund
- Schools
- St Pancras Welfare Trust
- Tavistock and Portman NHS Foundation Trust
- Tavistock Centre for Couple Relationships
- HS2 Camden
- The Hive
- The Winch

#### **Learning and Training**

ERC staff continue to access a range of statutory and voluntary sector training opportunities. We continue to be grateful for the opportunities offered and shared by voluntary and statutory sector partners including London Borough of Camden, Voluntary Action Camden, Tavistock Centre for Couple Relationships and Locality.

#### **Funding and sustainability**

ERC has maintained a diverse range of service delivery and funding sources. Our current major funding partners are the National Lottery Community Fund, Camden Giving, Education and Skills Funding Agency, the London Borough of Camden, the individual local authorities who fund places for students on the Leighton Education project, the Ex Pat Foundation and the Department of Work and Pensions

Partnership work remains a central part of our approach to funding sustainability and we have continued to work with Citizens Advice Camden and the Tavistock Centre for Couple Relationship to develop and deliver our services for parents and families.

We have also worked with LB Camden, NatSpec (National Association of Specialist Colleges) to plan an expansion of the Leighton College – these plans were interrupted by the COVID-19 epidemic but remain a key part of our forward strategy.

#### **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 equates to approximately 168,758. The current level of free reserves is £204,492. This includes designated reserves for Fixed Assets, Premises Refurbishment and Project Contingency costs. The Fixed Asset Fund represents the net book value of fixed assets included in the unrestricted fund.

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Trustees have reviewed operations and our current liabilities and still feel that this level is sufficient to allow for contingency and for equipment replacement.

### **Risk Management**

The Trustees undertake an annual risk review, looking at those risks related to operations and finances. The Trustees are confident that sufficient measures including a monitoring and feedback structure implemented by the Director and management team have been put in place to minimise any significant risks. Trustees will continue to monitor the situation.

### **Plans for future periods**

Trustees and the management team working together have identified several key activities to address the sustainability and future service delivery of ERC from 2018- 2022. Priorities and targets remain:

#### Service delivery

- Secure funding to continue the service delivery and expansion of a multidisciplinary family support service
- Establish the Community Connectors parent peer support model as an independent service
- Secure funding to continue our work with young disabled people on social action projects
- Expanding the services and support available to Leighton College students to offer access to emotional, mental and psychological support, healthy living activities and practical opportunities to develop skills for living independently
- Ensure that ERC has the capacity to properly market our services so that for instance the Leighton College always has full enrolment
- Increase the income we raise through room hire, engagement with companies and corporate sponsors and fundraising activities

### **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, 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.

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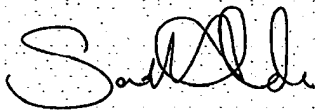
We, the directors of the company who held office at the date of approval of these Financial Statements as set out on page 1 each confirm, so far as we are aware, that:

- 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.

**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 25 January 2021 and signed on its behalf by:



**Sade Alade**

**(Chair)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ELFRIDA RATHBONE CAMDEN**

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**Opinion**

We have audited the financial statements of Elfrida Rathbone (Camden) (the 'Charity') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ELFRIDA RATHBONE CAMDEN**

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

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

**Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [\[www.frc.org.uk/auditorsresponsibilities\]](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ELFRIDA RATHBONE CAMDEN**

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

*Anthony Epton*

**Anthony Epton (Senior Statutory Auditor)**  
**for and on behalf of**  
**Goldwins Limited**  
**Statutory Auditor**  
**Chartered Accountants**  
**75 Maygrove Road**  
**West Hampstead**  
**London NW6 2EG**

**26 January 2021**

**Elfrida Rathbone Camden**  
**Statement of financial activities**  
(incorporating an income and expenditure account)  
**For the year ended 31 March 2020**

|  |      |                   |                 | 2020           | 2019            |
|--|------|-------------------|-----------------|----------------|-----------------|
|  | Note | Unrestricted<br>£ | Restricted<br>£ | Total<br>£     | Total<br>£      |
| <b>Income from:</b>  |      |                   |                 |                |                 |
| Donations and legacies   | 3    | 3,764             | -               | 3,764          | 4,072           |
| Charitable activities:   | 4    |                   |                 |                |                 |
| Family Services and Advocacy   |      | 35,039            | 205,867         | 240,906        | 215,968         |
| Leighton Project   |      | 446,289           | 17,065          | 463,354        | 460,366         |
| Other income   |      | 7,631             | 2,612           | 10,243         | 15,125          |
| Investment income  | 5    | 447               | -               | 447            | 270             |
| <b>Total income</b>  |      | <b>493,170</b>    | <b>225,544</b>  | <b>718,714</b> | <b>695,801</b>  |
| <b>Expenditure on:</b>   |      |                   |                 |                |                 |
| Raising funds  |      | 8,910             | -               | 8,910          | 8,914           |
| Charitable activities:   |      |                   |                 |                |                 |
| Family Services and Advocacy   |      | 83,558            | 159,834         | 243,392        | 273,630         |
| Leighton Project   |      | 413,104           | 8,998           | 422,102        | 434,372         |
| Centre   |      | -                 | 628             | 628            | -               |
| <b>Total expenditure</b>   | 6    | <b>505,572</b>    | <b>169,460</b>  | <b>675,032</b> | <b>716,916</b>  |
| <b>Net income / (expenditure) before net gains / (losses) on investments</b> |      | <b>(12,402)</b>   | <b>56,084</b>   | <b>43,682</b>  | <b>(21,115)</b> |
| <b>Net income / (expenditure) before transfers</b>                           |      | <b>(12,402)</b>   | <b>56,084</b>   | <b>43,682</b>  | <b>(21,115)</b> |
| Transfers between funds  |      | -                 | -               | -              | -               |
| <b>Net income / (expenditure) for the year</b>                               | 7    | <b>(12,402)</b>   | <b>56,084</b>   | <b>43,682</b>  | <b>(21,115)</b> |
| <b>Reconciliation of funds:</b>  |      |                   |                 |                |                 |
| Total funds brought forward  |      | 216,894           | 18,511          | 235,405        | 256,520         |
| <b>Total funds carried forward</b>   |      | <b>204,492</b>    | <b>74,595</b>   | <b>279,087</b> | <b>235,405</b>  |

All of the above results are derived from continuing activities.  
There were no other recognised gains or losses other than those stated above.  
The attached notes form part of these financial statements.



# Elfrida Rathbone Camden

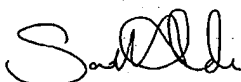
## Balance sheet

As at 31 March 2020

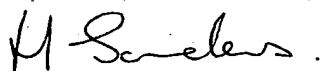
|  | Note | 2020<br>£ | 2020<br>£ | 2019<br>£ | 2019<br>£ |
|--|------|-----------|-----------|-----------|-----------|
| <b>Fixed assets:</b>                           |      |           |           |           |           |
| Tangible assets                                | 10   |           | -         |           | 2,470     |
|  |      |           | -         |           | 2,470     |
| <b>Current assets:</b>                         |      |           |           |           |           |
| Debtors  | 11   | 61,811    |           | 72,770    |           |
| Cash at bank and in hand                       |      | 343,078   |           | 224,370   |           |
|  |      | 404,889   |           | 297,140   |           |
| <b>Liabilities:</b>                            |      |           |           |           |           |
| Creditors: amounts falling due within one year | 12   | (125,802) |           | (64,205)  |           |
| <b>Net current assets / (liabilities)</b>      |      |           | 279,087   |           | 232,935   |
| <b>Total net assets / (liabilities)</b>        |      |           | 279,087   |           | 235,405   |
| <b>Funds</b>                                   | 15   |           |           |           |           |
| Restricted funds                               |      |           | 74,595    |           | 18,511    |
| Unrestricted funds:                            |      |           |           |           |           |
| Designated funds                               |      | 46,125    |           | 48,595    |           |
| General funds                                  |      | 158,367   |           | 168,299   |           |
| Total unrestricted funds                       |      |           | 204,492   |           | 216,894   |
| <b>Total funds</b>                             |      |           | 279,087   |           | 235,405   |

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 25 January 2021  
and signed on their behalf by:



Sade Alade, Chair



Hazel Saunders, Vice Chair

Company registration number: 01880755

The attached notes form part of the financial statements.

**Elfrida Rathbone Camden**  
**Statement of cash flows**  
**For the year ended 31 March 2020**

|  | Note | 2020<br>£ | 2020<br>£ | 2019<br>£ | 2019<br>£ |
|--|------|-----------|-----------|-----------|-----------|
| <b>Cash flows from operating activities:</b>                       |      |           |           |           |           |
| Net cash provided by / (used in) operating activities              | 16   |           | 118,708   |           | (80,520)  |
| <b>Cash flows from investing activities:</b>                       |      |           |           |           |           |
| Sale/ (purchase) of fixed assets                                   |      | -         |           |           |           |
| <b>Cash provided by / (used in) investing activities</b>           |      |           | -         |           | -         |
| <b>Cash flows from financing activities:</b>                       |      |           |           |           |           |
| Cash inflows from new borrowing                                    |      | -         |           | -         |           |
| <b>Cash provided by / (used in) financing activities</b>           |      |           | -         |           | -         |
| <b>Change in cash and cash equivalents in the year</b>             |      |           | 118,708   |           | (80,520)  |
| Cash and cash equivalents at the beginning of the year             |      |           | 224,370   |           | 304,890   |
| Change in cash and cash equivalents due to exchange rate movements |      |           | -         |           | -         |
| <b>Cash and cash equivalents at the end of the year</b>            | 17   |           | 343,078   |           | 224,370   |

**Elfrida Rathbone Camden**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

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**1 Accounting policies**

**a) Basis of preparation**

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 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company 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 or note.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**d) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**f) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**Elfrida Rathbone Camden**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

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**1 Accounting policies (continued)**

**g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**h) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

**i) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**j) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £2,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

|                       |     |
|-----------------------|-----|
| Fixtures and fittings | 25% |
| Computer equipment    | 33% |

**k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**n) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**o) Pensions**

The Charity operates a Defined Contributions pension scheme.

**Elfrida Rathbone Camden**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**2 Detailed comparatives for the statement of financial activities**

|  | 2019<br>Unrestricted<br>£ | 2019<br>Restricted<br>£ | 2019<br>Total<br>£    |
|--|---------------------------|-------------------------|-----------------------|
| <b>Income from:</b>  |                           |                         |                       |
| Donations  | 4,072                     | -                       | 4,072                 |
| Charitable activities:   |                           |                         |                       |
| Family Services and Advocacy   | 9,288                     | 206,680                 | 215,968               |
| Leighton Project   | 427,169                   | 33,197                  | 460,366               |
| Other income - Centre  | 15,125                    | -                       | 15,125                |
| Investments  | 270                       | -                       | 270                   |
| <b>Total income</b>  | <u>455,924</u>            | <u>239,877</u>          | <u>695,801</u>        |
| <b>Expenditure on:</b>   |                           |                         |                       |
| Raising funds  | 8,914                     | -                       | 8,914                 |
| Charitable activities:   |                           |                         |                       |
| Family Services and Advocacy   | 65,820                    | 207,810                 | 273,630               |
| Leighton Project   | 405,405                   | 28,967                  | 434,372               |
| <b>Total expenditure</b>   | <u>480,139</u>            | <u>236,777</u>          | <u>716,916</u>        |
| <b>Net income / expenditure before gains / (losses) on investments</b> | (24,215)                  | 3,100                   | (21,115)              |
| Net gains / (losses) on investments                                    | -                         | -                       | -                     |
| <b>Net income / expenditure before transfers</b>                       | (24,215)                  | 3,100                   | (21,115)              |
| Transfers between funds  |                           |                         | -                     |
| <b>Net income / expenditure</b>  | <u>(24,215)</u>           | <u>3,100</u>            | <u>(21,115)</u>       |
| <b>Reconciliation of funds:</b>  |                           |                         |                       |
| Total funds brought forward  | 241,109                   | 15,411                  | 256,520               |
| <b>Total funds carried forward</b>                                     | <u><u>216,894</u></u>     | <u><u>18,511</u></u>    | <u><u>235,405</u></u> |

**3 Income from donations and legacies**

|           | Unrestricted<br>£   | Restricted<br>£ | 2020<br>Total<br>£  | 2019<br>Total<br>£  |
|-----------|---------------------|-----------------|---------------------|---------------------|
| Donations | 3,764               | -               | 3,764               | 4,072               |
|           | <u><u>3,764</u></u> | <u><u>-</u></u> | <u><u>3,764</u></u> | <u><u>4,072</u></u> |

**Elfrida Rathbone Camden**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**4 Income from charitable activities**

|  | Unrestricted   | Restricted     | 2020<br>Total  | 2019<br>Total  |
|--|----------------|----------------|----------------|----------------|
|  | £              | £              | £              | £              |
| <b>Family Services and Advocacy</b>            |                |                |                |                |
| Big Lottery- Reaching Communities              | -              | 135,212        | 135,212        | 132,512        |
| Grants for families                            | -              | 1,560          | 1,560          | 5,156          |
| John Lyon's Charity                            | -              | -              | -              | 33,067         |
| The Expat Foundation                           | -              | 23,116         | 23,116         | 29,490         |
| Camden Giving                                  | -              | 32,729         | 32,729         | 5,455          |
| The Fitzdale Trust                             | -              | 2,000          | 2,000          | 1,000          |
| London Borough of Camden                       | -              | 11,250         | 11,250         | -              |
| Other income                                   | 35,039         | -              | 35,039         | 9,288          |
| <b>Total</b>                                   | <u>35,039</u>  | <u>205,867</u> | <u>240,906</u> | <u>215,968</u> |
| <b>Leighton Project</b>                        |                |                |                |                |
| Richard Reeves Foundation                      | -              | -              | -              | 21,812         |
| Education and Skills Funding Agency            | 252,118        | -              | 252,118        | 230,005        |
| Other income                                   | 194,171        | 17,065         | 211,236        | 208,549        |
| <b>Total</b>                                   | <u>446,289</u> | <u>17,065</u>  | <u>463,354</u> | <u>460,366</u> |
| <b>Centre</b>                                  |                |                |                |                |
| London Borough of Camden                       | -              | -              | -              | -              |
| Other income                                   | 7,631          | 2,612          | 10,243         | 15,125         |
| <b>Total</b>                                   | <u>7,631</u>   | <u>2,612</u>   | <u>10,243</u>  | <u>15,125</u>  |
| <b>Total income from charitable activities</b> | <u>488,959</u> | <u>225,544</u> | <u>714,503</u> | <u>691,459</u> |

**5 Income from investments**

|               | Unrestricted | Restricted | 2020<br>Total | 2019<br>Total |
|---------------|--------------|------------|---------------|---------------|
|               | £            | £          | £             | £             |
| Bank interest | 447          | -          | 447           | 270           |
|               | <u>447</u>   | <u>-</u>   | <u>447</u>    | <u>270</u>    |

**Elfrida Rathbone Camden**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**6 Analysis of expenditure**

|                               | Basis of allocation | Cost of raising funds | Charitable activities        |                  | 2020 Total     | 2019 Total     |
|-------------------------------|---------------------|-----------------------|------------------------------|------------------|----------------|----------------|
|                               |                     |                       | Family Services and Advocacy | Leighton Project |                |                |
|                               |                     | £                     | £                            | £                | £              | £              |
| Staff costs                   | Direct              | -                     | 115,377                      | 234,413          | <b>349,790</b> | 357,360        |
| Family Services and Advocacy  | Direct              | -                     | 39,876                       | -                | <b>39,876</b>  | 52,064         |
| Leighton Project              | Direct              | -                     | -                            | 67,350           | <b>67,350</b>  | 63,033         |
| <u>Support costs</u>          | Staff time          |                       |                              |                  |                |                |
| Staff costs                   |                     | 8,910                 | 52,116                       | 71,526           | <b>132,552</b> | 168,072        |
| Premises costs                |                     |                       | 16,376                       | 22,475           | <b>38,851</b>  | 36,288         |
| Office costs                  |                     |                       | 17,329                       | 23,784           | <b>41,113</b>  | 35,099         |
| Governance costs              |                     |                       | 2,318                        | 3,182            | <b>5,500</b>   | 5,000          |
| <b>Total expenditure 2020</b> |                     | <b>8,910</b>          | <b>243,392</b>               | <b>422,730</b>   | <b>675,032</b> |                |
| <b>Total expenditure 2019</b> |                     | <b>8,914</b>          | <b>273,630</b>               | <b>434,372</b>   | <b>-</b>       | <b>716,916</b> |

Of the total expenditure, £505,572 was unrestricted (2019: £480,139) and £169,460 was restricted (2019: £236,777). Support costs are allocated based on the projected time spent by employees on various charitable activities.

**Elfrida Rathbone Camden**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

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**7 Net income / (expenditure) for the year**

|  |               |             |
|--|---------------|-------------|
| This is stated after charging / (crediting): | <b>2020</b>   | <b>2019</b> |
|  | <b>£</b>      | <b>£</b>    |
| Operating lease rentals:                     |               |             |
| Property                                     | <b>41,605</b> | 29,657      |
| Depreciation                                 | <b>2,470</b>  | 2,470       |
| Auditor's remuneration:                      |               |             |
| Audit fees                                   | <b>5,500</b>  | 5,500       |

**8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

|   |                       |                       |
|---|-----------------------|-----------------------|
| Staff costs were as follows:                                    | <b>2020</b>           | <b>2019</b>           |
|   | <b>£</b>              | <b>£</b>              |
| Salaries and wages  | <b>434,107</b>        | 468,500               |
| Social security costs   | <b>34,164</b>         | 34,524                |
| Employer's contribution to defined contribution pension schemes | <b>12,890</b>         | 14,304                |
| Agency staff  | <b>1,181</b>          | 8,104                 |
|   | <b><u>482,342</u></b> | <b><u>525,432</u></b> |

No employee earned more than £60,000 (2019: £nil).

The total employee benefits including pension contributions of the key management personnel were £59,398 (2019: £53,551).

None of the trustees received any remuneration and reimbursement for any expenses during the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

|                       |                  |                  |
|-----------------------|------------------|------------------|
|                       | <b>2020</b>      | <b>2019</b>      |
|                       | <b>No.</b>       | <b>No.</b>       |
| Charitable activities | <b>19</b>        | 22               |
| Support               | <b>4</b>         | 4                |
|                       | <b><u>23</u></b> | <b><u>26</u></b> |

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.



**Elfrida Rathbone Camden**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**10 Tangible fixed assets**

|                          | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£    |
|--------------------------|-------------------------------|----------------------------|---------------|
| <b>Cost</b>              |                               |                            |               |
| At the start of the year | 37,797                        | 14,458                     | 52,255        |
| Additions in year        | -                             | -                          | -             |
| At the end of the year   | <u>37,797</u>                 | <u>14,458</u>              | <u>52,255</u> |
| <b>Depreciation</b>      |                               |                            |               |
| At the start of the year | 36,447                        | 13,338                     | 49,785        |
| Charge for the year      | 1,350                         | 1,120                      | 2,470         |
| At the end of the year   | <u>37,797</u>                 | <u>14,458</u>              | <u>52,255</u> |
| <b>Net book value</b>    |                               |                            |               |
| At the end of the year   | <u>-</u>                      | <u>-</u>                   | <u>-</u>      |
| At the start of the year | <u>1,350</u>                  | <u>1,120</u>               | <u>2,470</u>  |

All of the above assets are used for charitable purposes.

**11 Debtors**

|                | 2020<br>£     | 2019<br>£     |
|----------------|---------------|---------------|
| Trade debtors  | 5,488         | 2,176         |
| Other debtors  | 874           | -             |
| Prepayments    | 6,183         | 15,547        |
| Accrued income | 49,266        | 55,047        |
|                | <u>61,811</u> | <u>72,770</u> |

**12 Creditors: amounts falling due within one year**

|                              | 2020<br>£      | 2019<br>£     |
|------------------------------|----------------|---------------|
| Trade creditors              | 3,792          | 5,977         |
| Taxation and social security | 9,926          | 9,167         |
| Other creditors              | 3,465          | 4,762         |
| Accruals                     | 9,314          | 16,543        |
| Deferred income              | 99,305         | 27,756        |
|                              | <u>125,802</u> | <u>64,205</u> |

**Deferred income**

|                                       | 2020<br>£     | 2019<br>£     |
|---------------------------------------|---------------|---------------|
| Balance at the beginning of the year  | 27,756        | 90,678        |
| Amount released to income in the year | (27,756)      | (90,678)      |
| Amount deferred in the year           | 99,305        | 27,756        |
| Balance at the end of the year        | <u>99,305</u> | <u>27,756</u> |

Deferred income includes Camden Giving and ExPat Foundation.

**13 Pension scheme**

The Charity operates a defined Contributions pension scheme.

**Elfrida Rathbone Camden**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**14 Analysis of net assets between funds**

|  | Unrestricted<br>£ | Designated<br>£ | Restricted<br>£ | Total funds<br>£ |
|--|-------------------|-----------------|-----------------|------------------|
| Tangible fixed assets                    | -                 | -               | -               | -                |
| Net current assets                       | 158,367           | 46,125          | 74,595          | 279,087          |
| <b>Net assets at the end of the year</b> | <b>158,367</b>    | <b>46,125</b>   | <b>74,595</b>   | <b>279,087</b>   |

**Analysis of net assets between funds 2019**

|  | Unrestricted<br>£ | Designated<br>£ | Restricted<br>£ | Total funds<br>£ |
|--|-------------------|-----------------|-----------------|------------------|
| Tangible fixed assets                    | -                 | 2,470           | -               | 2,470            |
| Net current assets                       | 168,299           | 46,125          | 18,511          | 232,935          |
| <b>Net assets at the end of the year</b> | <b>168,299</b>    | <b>48,595</b>   | <b>18,511</b>   | <b>235,405</b>   |

**15 Movements in funds**

|                                      | At 1 April<br>2019<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At 31 Mar<br>2020<br>£ |
|--------------------------------------|-------------------------|----------------|------------------|----------------|------------------------|
| <b>Restricted funds:</b>             |                         |                |                  |                |                        |
| <b>Family services and Advocacy:</b> |                         |                |                  |                |                        |
| Big Lottery- Reaching Communities    | -                       | 135,212        | (88,725)         | -              | 46,487                 |
| John Lyon's summer scheme            | 116                     | -              | (116)            | -              | -                      |
| The Expat Foundation                 | 4,210                   | 23,116         | (25,684)         | -              | 1,642                  |
| The Fitzdale Trust                   | 1,582                   | 2,000          | (320)            | -              | 3,262                  |
| Grant for families                   | 400                     | 1,560          | (1,710)          | -              | 250                    |
| Fundraising for families             | 2,377                   | -              | (2,377)          | -              | -                      |
| Camden Giving                        | 454                     | 32,729         | (32,152)         | -              | 1,031                  |
| London Borough of Camden             | -                       | 11,250         | (8,750)          | -              | 2,500                  |
| <b>Leighton Project</b>              | 9,372                   | 17,065         | (8,998)          | -              | 17,439                 |
| <b>Centre</b>                        | -                       | 2,612          | (628)            | -              | 1,984                  |
| <b>Total restricted funds</b>        | <b>18,511</b>           | <b>225,544</b> | <b>(169,460)</b> | <b>-</b>       | <b>74,595</b>          |
| <b>Unrestricted funds:</b>           |                         |                |                  |                |                        |
| <b>Designated funds:</b>             |                         |                |                  |                |                        |
| Project contingency fund             | 26,125                  | -              | -                | -              | 26,125                 |
| Premises refurbishment fund          | 20,000                  | -              | -                | -              | 20,000                 |
| Fixed assets fund                    | 2,470                   | -              | (2,470)          | -              | -                      |
| <b>Total designated funds</b>        | <b>48,595</b>           | <b>-</b>       | <b>(2,470)</b>   | <b>-</b>       | <b>46,125</b>          |
| <b>General funds</b>                 | 168,299                 | 493,170        | (503,102)        | -              | 158,367                |
| <b>Total unrestricted funds</b>      | <b>216,894</b>          | <b>493,170</b> | <b>(505,572)</b> | <b>-</b>       | <b>204,492</b>         |
| <b>Total funds</b>                   | <b>235,405</b>          | <b>718,714</b> | <b>(675,032)</b> | <b>-</b>       | <b>279,087</b>         |

**Elfrida Rathbone Camden**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**Movements in funds 2019**

|                                      | At 1 April<br>2018<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At 31 Mar<br>2019<br>£ |
|--------------------------------------|-------------------------|----------------|------------------|----------------|------------------------|
| <b>Restricted funds:</b>             |                         |                |                  |                |                        |
| <b>Family services and Advocacy:</b> |                         |                |                  |                |                        |
| Big Lottery- Reaching Communities    | 8,760                   | 132,512        | (141,272)        | -              | -                      |
| John Lyon's Charity                  | -                       | 29,167         | (29,167)         | -              | -                      |
| John Lyon's summer scheme            | 213                     | 3,900          | (3,997)          | -              | 116                    |
| The Expat Foundation                 | 409                     | 29,490         | (25,689)         | -              | 4,210                  |
| The Fitzdale Trust                   | 887                     | 1,000          | (305)            | -              | 1,582                  |
| Grant for families                   | -                       | 2,279          | (1,879)          | -              | 400                    |
| Fundraising for families             | -                       | 2,877          | (500)            | -              | 2,377                  |
| Camden Giving                        | -                       | 5,455          | (5,001)          | -              | 454                    |
| <b>Leighton Project</b>              | 5,142                   | 33,197         | (28,967)         | -              | 9,372                  |
| <b>Total restricted funds</b>        | <b>15,411</b>           | <b>239,877</b> | <b>(236,777)</b> | <b>-</b>       | <b>18,511</b>          |
| <b>Unrestricted funds:</b>           |                         |                |                  |                |                        |
| <b>Designated funds:</b>             |                         |                |                  |                |                        |
| Project contingency fund             | 26,125                  | -              | -                | -              | 26,125                 |
| Premises refurbishment fund          | 20,000                  | -              | -                | -              | 20,000                 |
| Fixed assets fund                    | 4,940                   | -              | (2,470)          | -              | 2,470                  |
| <b>Total designated funds</b>        | <b>51,065</b>           | <b>-</b>       | <b>(2,470)</b>   | <b>-</b>       | <b>48,595</b>          |
| <b>General funds</b>                 | 190,044                 | 455,924        | (477,669)        | -              | 168,299                |
| <b>Total unrestricted funds</b>      | <b>241,109</b>          | <b>455,924</b> | <b>(480,139)</b> | <b>-</b>       | <b>216,894</b>         |
| <b>Total funds</b>                   | <b>256,520</b>          | <b>695,801</b> | <b>(716,916)</b> | <b>-</b>       | <b>235,405</b>         |

**Purposes of restricted funds**

**Family Services and Advocacy** – ERC works in partnership with statutory services to help vulnerable children and their families through casework and practical advice and help given in home, school or community settings.

Families Together is funded by the Big Lottery. ERC is the lead agency working in partnership with Citizens Advice Camden to support families with multiple and complex problems.

Creative Therapies – funded by the Ex Pat Foundation: 1:1 and group creative therapy interventions for Families Together parents and young people with a learning disability.

HS2 Family Support Project: a service offering support to families in Camden with multiple needs with children aged 0-18 years old, and who are affected by the HS2 project (construction of the high speed railway) which is funded by Camden Giving.

Building Relationships for Stronger Families funded by the Department of Work and Pensions – delivery of parenting programmes in partnership with the Tavistock Centre for Couple Relationships.

**Young Disabled People** – ERC runs the Leighton College for young people with learning disabilities aged 16–25 whose places are funded by local authorities and the Education and Skills Funding Agency.

**Elfrida Rathbone Camden**  
**Notes to the financial statements**  
**For the year ended 31 March 2020**

**Purposes of designated funds**

The Trustees have designated £26,125 as a provision against projects closing, as funding changes. This includes provision for redundancies.

The Premises refurbishment fund is a provision for any major works the landlords undertake in the premises, which would be allocated to the tenants through their service charge.

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

**16 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

|  | 2020           | 2019            |
|--|----------------|-----------------|
|  | £              | £               |
| <b>Net income / (expenditure) for the reporting period</b>   | <b>43,682</b>  | <b>(21,115)</b> |
| <b>(as per the statement of financial activities)</b>        |                |                 |
| Depreciation   | 2,470          | 2,470           |
| (Increase)/ decrease in debtors                              | 10,959         | 3,037           |
| Increase/ (decrease) in creditors                            | 61,597         | (64,912)        |
| <b>Net cash provided by / (used in) operating activities</b> | <b>118,708</b> | <b>(80,520)</b> |

**17 Analysis of cash and cash equivalents**

|  | At 1 April<br>2019 | Cash flows     | Other<br>changes | At 31 March<br>2020 |
|--|--------------------|----------------|------------------|---------------------|
|  | £                  | £              | £                | £                   |
| Cash at bank and in hand               | 224,370            | 118,708        | -                | 343,078             |
| <b>Total cash and cash equivalents</b> | <b>224,370</b>     | <b>118,708</b> | <b>-</b>         | <b>343,078</b>      |

**18 Operating lease commitments**

Total future minimum lease payments under non-cancellable operating leases are as follows:

|                  | Property<br>2020 | 2019          |
|------------------|------------------|---------------|
|                  | £                | £             |
| Less than 1 year | 43,098           | 31,344        |
| 1 - 5 years      | -                | -             |
|                  | <b>43,098</b>    | <b>31,344</b> |

**19 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

**20 Related party transactions**

There were no related party transactions during the year (2019: none).

**21 Post balance sheet event**

The World Health Organization declared the outbreak of the coronavirus a pandemic in March 2020. As we progress through 2020, more information is becoming known about the scale and impact of the coronavirus. The pandemic might have a significant financial effect on the charity and its operations and lead to reductions in future donations: