

Company no. 1559198
Charity no. 282716



**The Elfrida Society
(Limited by Guarantee)**

Report and Financial Statements

**For the year ended
31 March 2023**

The Elfrida Society (Limited by Guarantee)
Index to the Financial Statements
For the year ended 31 March 2023

	Page
Legal and administrative details	1
Report of the Trustees	2 to 18
Report of the Independent Auditors	19 to 23
Statement of Financial Activities	24
Balance Sheet	25
Statement of Cash Flows	26
Notes to the Financial Statements	27 to 40

The Elfrida Society (Limited by Guarantee)**Legal and administrative details****For the year ended 31 March 2023**

Status	The organisation is a charitable company limited by guarantee, incorporated on 1 May 1981 and amended to change the name on 12 March 1990 and 31 December 1996, and registered as a charity on 6 July 1981.	
Governing document	The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.	
Company number	1559198	
Charity number	282716	
Registered office and operational address	34 Islington Park Street London N1 1PX	
Honorary officers	Patience Wilson Martin Wallin Adrian Brown Inarm Osborn Paul James Bartram Samira Hotobah-During Alex Leeson-Mill Victor Khureya Fan Gu Peter Wong Stephen William Humphrey Persey Oliver James	Chair Interim Treasurer Appointed 20/02/2023 Resigned on 05/05/2023 Removed on 20/02/2023 Deceased - 28/04/2023 Removed on 20/02/2023 Resigned on 15/06/2022
Principal staff	Maria Dolly Galvis Zapata	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ National Westminster Bank plc Highbury and Islington Branch 11 Upper Street London N1 0PQ	
Auditors	Fawcetts LLP Chartered Accountants and Statutory Auditors Windover House St Ann Street Salisbury SP1 2DR	

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

The Board of Trustees present their report and the audited financial statements for the year ended 31 March 2023.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities - Charities SORP 2015.

Objects of the charity

The objects for which The Elfrida Society is established are:

1. To promote and advance the welfare, education, training in the lives of people with learning disabilities (the beneficiaries) to ensure that so far as possible they may develop as individuals and members of society and that their disabilities may be relieved;
2. To provide in the interests of social welfare facilities for the recreation and other leisure-time occupation of beneficiaries to develop their mental, physical and spiritual capacities and improve their conditions of life by ensuring we follow our ethics of offering choice and empowerment, opportunity, trust and care;
3. To relieve poverty, distress and sickness among beneficiaries and their families.

Public Benefit

The Elfrida Society Trustees have taken note of the Charity Commission guidance on Public Benefit. All The Elfrida Society activities and initiatives are undertaken with the aim of benefitting people with learning difficulties and/or autism or learning difficulties (our beneficiaries).

The Elfrida Society is committed to Equal Opportunities and Diversity; our activities are open to adults with learning disabilities and/or autism or learning difficulties (LDAD) regardless of gender, race, faith, or personal circumstances.

All our activities are free to those using our services.

Report of the Trustees

The Elfrida Society has a proud history, dating back to 1919 of tackling the barriers which limit the life chances of those with LDAD. The period covered by this report was primarily one of transition; the UK emerged from the lockdowns of the global Covid-19 pandemic and headed towards the current cost of living crisis. Yet, underneath these challenges, the Elfrida Society's charitable objectives remain constant: to provide services and support that help people with LDAD build connections, have happy and independent lives, whilst having fun in the process. Those we support continued to be at the heart of the organisation – whether it be through the design of our services or the employment of those with LDAD, we are led by their wishes and needs. As well as to prevent or relieve poverty or financial hardship through providing services and participating in co-production and research, to promote social inclusion, to advance education and awareness raising on the needs and barriers faced by people with LDAD, and to promote the conservation of the Elfrida Society for the benefit of the public.

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Looking to the Future

Throughout 2022-2023, we continued to make significant progress expanding our work across London boroughs and beyond. Our strategy is to continue our expansion and growth, building on our strengths, providing increased and better-quality services for people with LDAD, their families and carers. During the last 12 months we have worked hard to reach more people than ever, with the aim of achieving the greatest possible impact, and we will keep driving change across the communities we support until it is fair for everyone.

Thus, over the past months we begun to mobilise our resources to meet this new crisis by restructuring the way we work and support our services and working with old and new partners to build support services to help the LDAD community cope with food and fuel poverty, poor health and social isolation. We do not have enough answers yet, not least because what people actually need is beyond our control - living incomes, affordable and secure housing, access to affordable healthy food and healthcare they trust and can access. So, while we will work hard to provide access to specialist advocacy, crisis support and a safe place to come to for help, we will also continue to press for social reform, in equal partnership with the LDAD communities we work alongside.

The coming months will require our best work yet, supporting people to get the right help at the point of crisis, and working collaboratively with communities, partners and policymakers to co-design sustainable solutions to enable people with LDAD to endure this new crisis. The work we have done in recent years and the priorities set in our strategic plan mean that we are well positioned to face the challenges ahead, make the most of opportunities and to pursue our ambitions with strength and commitment.

We hope that this report shows the potential that is possible and can evidence how the LDAD communities we support continue to be resilient, can make change together, and how the synergies with the LDAD community, Local Authorities, LDAD service providers and professionals continue to be valued and vital partners and collaborators in that process and key contributors to the progress made against our 3-5 years strategic ambitions.

Collaborations and Partnerships

We hope that this report shows the potential that is possible and can evidence how the LDAD communities we support continue to be resilient, can make change together, and how the synergies with the LDAD community, Local Authorities, LDAD service providers and professionals continue to be valued and vital partners and collaborators in that process and key contributors to the progress made against our 3-5 years strategic ambitions.

Following restrictions imposed by the pandemic lockdowns, in the last 12-months we were pleased to re-establish strong links with the LDAD community to ensure that our services and work priorities are designed with people with LDAD lived experience of exclusion and inequality, and our participatory action research and policy influencing ensures that people with LDAD have the opportunity to speak directly about the issues they care about to people with the power to make change happen.

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Collaborations and Partnerships (continued)

As always, we are very grateful for the support of many generous and like-minded partners, community members, and funders with whom we collaborate, and who have invested and supported our projects and encouraged us to grow and broaden our vision of LDAD lived experience led local and national change, even when progress has been difficult. We know that our ability to survive the coming challenges is to a great part dependent on your continued support and trust, which will be vital as we navigate the coming year. We know that funding is scarce, as demand for services is increasing across the sector at a time when Covid-19 has depleted so many Trusts and Foundation balances. So, we are deeply grateful to all our supporters; with your help we have been able to continue our work of building a fairer and happier future for people with LDAD, their family and carers.

Our Staff and Volunteers

We also want to express our deep thanks to all our staff and volunteers, including our board of trustees' members, for the way in which we have continued to collectively step up to the challenges we have been facing. As always, we are awed of the resilience our team continues to show, and the strength and commitment displayed by our supported employees and volunteers, so we can continue to support people with LDAD and help them thrive. We won't forget the trials faced by everyone these last three years, and as we face new challenges, such as the cost-of-living crisis, their passion and commitment give us the reassurances that we are more than ready to face whatever challenges ahead.

We fully acknowledge the importance of fostering fairness and equality within our organisation. Recognising the pivotal role that competitive salaries play in attracting and retaining top talent, promoting employee satisfaction, and mitigating the risk of losing valuable team members, we have prioritised a comprehensive approach to salary structures. This year, we took a proactive step by conducting an independent market salary benchmark review. The aim was to ensure that our salary offerings align with industry standards. We are pleased to report that, while some salaries require reassessment, the benchmark findings affirm that, in general, our compensation packages reflect median market pay. It's noteworthy that our full-time contracts at the Elfrida Society encompass 35 hours per week, a distinction from the 37 or more hours per week applied by similar charities.

In light of the report, we anticipate a need to review a number of positions within the organisation to bring them in line with median market pay. This thorough process is scheduled to take place in the fiscal year 2023-24. Any adjustments to salaries resulting from these reviews will be retrospectively applied to April 2022. This decision was formally agreed upon by the Board of Trustees, recognising the significant delays to this process due to the challenges posed by the Covid-19 pandemic.

Our Space - Redevelopment Plans

We have set ourselves the aim to offer an accessible space and open facilities and support for a wide range of community activities, ranging from cultural to wellbeing activities to skills development, to participating and driving social change and inquiry. We want our programme of

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Our Space - Redevelopment Plans (continued)

events and activities – and our physical and online spaces - to be genuinely inclusive, and we want to further build our position and reputation as a place where people with LDAD and those that support them can come to promote and co-create socially valuable thinking and ideas, while at the same time generating revenues and partnership opportunities for the charity. Yet we have faced significant challenges with our plans to complete the renovation work at Purley Place, which has been unfortunately delayed first due to the Covid-19 pandemic and more recently because of planning permission restrictions. We will continue to work with LBI's Planning Teams to overcome outstanding hurdles and hopefully achieve planning permission during the next financial year. We are very grateful for the pro-bono support received from Irwin Mitchell LLP solicitors, which has been invaluable to the progress of our development plans.

Completing the redevelopment continues to be one of our key priorities as the proposed redevelopment plans to our spaces will allow us to broaden our offer to the community, and to diversify income streams from our assets, so it is our plan to complete this work by Dec 2024. To ensure the development of a fully inclusive and accessible space we have requested guidance from the Centre for Accessible Environments on how to improve our building's accessibility. To pay for and access their expert support we have applied for funding from the City Bridge Trust via their Access Audit funding programme - we hope to receive a positive response in the autumn of 2023.

Our Projects

For nearly 104 years, we have been seeking to eliminate the harm and causes of inequality, distress, poverty and ill health of people with LDAD and yet, as a result of extraordinary global events, new challenges mean that our organisation is as needed today as it has ever been. Having supported the communities we work alongside through the worst of the Covid-19 pandemic, including the disproportionate impact on people with disabilities, low-income and diverse communities arising from systemic inequality, we are now witnessing those same communities confronted with an impossible cost of living crisis caused by global events out of their control.

Evidence shows that people with a learning disability continue to experience significant health inequalities. The average age of death for women with a learning disability is up to 27 years below that of the general population; for men, it is up to 22 years below. Often, such deaths are from preventable and treatable causes. Understanding community needs, and our effectiveness in supporting them, is essential to improving healthcare outcomes for people with LDAD and our continued impact.

This year we have begun a number of new initiatives which we hope will help healthcare services and services supporting people with LDAD to address inequality, including: the reestablishment of our health access advocacy, thanks to funding received from Cloudesley; the development of our training offer for GPs, hospital staff and professionals; the launch of our easy read checking and production service; and significant growth of our consultation, co-production, participatory and peer research approaches to support LDAD community advocates to develop service feedback and outcome surveys, engage with professionals and decision makers and build relationships to help drive and influence their service design and delivery.

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Our Projects (continued)

Such initiatives will aim our ambitions to find effective solutions to inequality by obtaining the input of those who directly experience it. The past year has seen our participatory research and policy work expand to cover issues faced by parents and parents to be with LDAD and access to healthcare support and relevant services. We have brought people with LDAD with lived experience of exclusion and inequality together with decision makers, to share their research findings and proposals for effective change. And our frontline advocacy and community services are increasingly decided on and led by the LDAD community and others who use our space and support. This report shows that our journey towards shifting power and putting our assets to work in the hands of those that we support is well underway.

The work of The Elfrida Society and charities alike has never been more important. During 2022-23, our work and support focused on delivering the following initiatives.

The Elfrida Society Parents Project (ESPP):

Our specialist advocates, support parents with LDAD through the complexities of parenting, supporting them with the comprehension and navigation of the complex child protection and child in need processes. We use a preventative model of intervention, but if it is too late for a prevention intervention, we advocate for parents facing care proceedings. We work leaving no stone unturned, in order to ensure the best chances of success are offered to the LDAD parents and their child/ren.

The Parents Peer Support Group is a group of mums and dads with LDAD, who come together to advocate for themselves, each other and on behalf of all parents with LDAD. The group is designed to promote independence, providing a 'safe space' to express their views. They come together weekly to share experiences, provide advice and learn good parenting and how to keep themselves and their children safe.

The ESPP has grown significantly during the last 3 years, and it is our priority to continue its expansion across all London Boroughs and beyond. During 2022/2023, the project provided specialist (holistic) advocacy to 50 parents with LDAD. Many of them are members of the Peer Support Group, benefiting from our weekly peer support sessions, led by LDAD parents and facilitated by one of our accredited parenting practitioners.

Referrals to the specialist advocacy provision for LDAD parents continued to increase over 2022/2023. We now have a constant flow of referrals and support queries from NHS services, local authority adult social services networks, barristers and legal representatives. It has been particularly encouraging to see more legal representatives making referrals to the service and applying for legal aid to fund the specialist advocacy for LDAD parents through the care proceedings process.

LDAD parents supported by the project achieved the following outcomes:

- * 39% parents maintained parental responsibility
- * 29% parents having regular contact with their children who are in long-term foster care arrangements
- * 11% sharing parental responsibility with family or friends and the Local Authority

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

The Elfrida Society Parents Project (ESPP) (continued):

Key development this year, include:

- * ESPP as a major contributor to research findings conducted in relation to LDAD parents. This not only contributes to raising awareness about the needs of LDAD parents, but to an understanding of the support that we offer, which result on increased referrals to the project.
- * ESPP continues to be a key partner in the development of the 'TOPSE Scale', a measuring tool for professionals working with LDAD parents to identify progress in specific areas, such as perinatal support, parenting development and parent child relationship, also approved by the Ethics council.
- * Further research in the area of mental health support for both LDAD mothers and fathers with a focus on the bond LDAD parents develop with their child/children from birth and the emotional resilience of the LDAD parents.
- * Increased awareness and acceptance of the value of in-court specialist advocacy for LDAD parents by the Central family courts.
- * The introduction of the maternity passport to support maternity services to be more accessible for LDAD pregnant parents. Our experts by experience parents with LDAD are working with Surrey University Professionals on the development and delivery of learning disability awareness training for midwives and to support professionals to recognise when a parent-to-be may have learning disabilities. This is part of the Together Project, supporting the delivery of good practice in maternity services for parents with learning disabilities - [The Together Project | University of Surrey - YouTube](#).
- * Our experts by experience LDAD parents continued working with the Clinical Quality and Improvement Team, Nursing Directorate NHS England Southeast Region to co-produce and support their Ready for Parenthood Campaign. [Ready for Parenthood Parent interviews: Richard and Sarah - YouTube](#)

Thanks to co-production work paid for by researchers and the increase in the specialist advocacy income, the work of the LDAD parents peer support group continues to develop, including their work in partnership with several prodigious universities. Despite the challenges presented by the cost-of-living crises on peer support group members, their passion and commitment has never been stronger and imperative to influence change and inform the development of statutory services to be more responsive and accessible and to implement reasonable adjustments when working with LDAD parents. Access to LDAD lived experiences, continues to be invaluable to inform and evidence research findings. All research conducted with the LDAD parents is approved by the 'Ethics Council', and it provides an invaluable resource to the Elfrida Society, not only to support the development of its services and fundraising priorities, but to also inform the Elfrida Society's strategic planning and its 'Story of change'.

LDAD Specialist Advocacy Projects

The community advocacy service, which incorporates community, specialist health and Care Act advocacy – LBI funded via a joint contract with POHWER -, continued to be successful in the first quarter of 2023-24 and was highly regarded by clients and professionals alike. Unfortunately, despite submitting a competitive bid in partnership with POHWER to LBI, when the contract was up for renewal in 2022, the project was forced to close in September 2023, as the tender was won by a national provider (Rethink).

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

LDAD Specialist Advocacy Projects (continued)

By October 4th, 2022, we successfully closed or smoothly transitioned all open cases handled by our advocates to Rethink. Despite the completion of the handover process, there was an unfortunate significant disruption to advocacy services within the borough.

In response to this challenge, we took proactive measures to address the situation. Recognising the crucial need for continuity and the unique expertise required for long-term and complex cases, we offered over 500 hours of advocacy provision to support Rethink. Our goal was to ensure the sustained support for the cases we previously managed and extend our assistance to new clients with learning disabilities who could benefit from our specific experience in the field. Our commitment to ensuring the well-being and rights of individuals with learning disabilities remains unwavering. By collaborating with Rethink and leveraging our expertise, we aimed to bridge the gap created by the transition, providing much-needed support to those who depend on our advocacy services. For 2023-24 we are pleased to have negotiated a sub-contract for 500 hours of advocacy and we hope the partnership working continues for the duration of the LBI contract term.

As a result of the unsuccessful bid one of our long-standing advocates, was transferred to Rethink under TUPE, but we are very pleased to be able to retain the expertise and experience of two advocates who have worked tirelessly to offer a seamless service during contract exchange. We would like to sincerely thank them for their professionalism, dedication, and patience over a difficult period for the advocacy team.

In March 2023, a successful bid was made to Cloudesley to reestablish their previously funded Health Advocacy Project which closed earlier in the year. Funding was agreed for 12 months beginning in April 2023 to offer support with health appointments, health checks and health professional liaison for all Islington residents with LDAD. This will be a significant addition to the borough's advocacy offer and allows The Elfrida Society to continue to offer support to clients already familiar to the organisation and welcome new individuals, which can also benefit from the other services we offer.

Consultation Projects – Funded by LBI, with the contract extended for 12 month – Jan 23 to Jan 24 -

LDAD User-Led Monitors Quality Checking

Our monitoring team of experts by experience consists of both family carers/parents and adults with learning disabilities who are contracted to report on the 26 different services that LBI commission for people with LDAD across Islington. These include supported living placements, respite provision, day services and outreach projects, serving clients with very different needs. The team grew over 2022, welcoming one more carer view monitor (CVM) - totalling three with one vacancy still to fill - and two more user-led monitors (ULM) employed on a bank contract to cover the long-term sickness of a long-standing employee. All three recruits were given a full introduction to the project and helped to shape a new induction process based on their own experiences. This included support sheets on health and safety and safeguarding advice during visits, writing successful reports and professional conduct.

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

LDAD User-Led Monitors Quality Checking (continued)

ULM and CVM key achievements:

- * Due to a combination of Covid regulations delaying a return to face-to-face visits, and a change in the Elfrida Society's staffing structure, the schedule of visits was incomplete for 2021/22 and faced a lengthy backlog which did not fulfil the contractual obligations with LBI. Fortunately, due to the professionalism and resilience of the monitoring team, most of the remaining visits were completed by March 2022 and any remaining ones were delayed on the request of the LBI Contracts team.
- * Through regular feedback after each visit, both the CVMs and the ULMs made major contributions to the way the information was being documented and were able to streamline their work processes to ensure relevant information was captured for the Contracts team which really embodied the voices of the residents, service users and family carers being
- * An interim review of the service in January 2023, highlighted a huge improvement on the amount of topics being discussed, the wide-ranging safeguarding issues being raised and the number of people willing to share their views. This was aided by a poster of the monitoring team being distributed to the service managers before each visit to prepare residents for the monitors' arrival. The completing of the schedule meant that the monitors were able to plan for a 6-week training programme after the March deadline before they started the new programme for 2023/24.
- * One of the most successful elements of the monitoring team's work this year was the collaborative approach they took in working with the Power and Control (P&C) group to feedback their findings from visits. Many of the issues they raised in their reports related to housing, health, employment, and safety so it was crucial that action was taken to address their concerns. In addition to flagging up the issues with the Contracts team. The monitors regularly shared their reports with the P&C team and added the concerns to the feedback prepared for the quarterly subgroup meetings led by LBI commissioners. Many significant issues were raised in this way including difficulties in accessing timely housing repairs, bed-blocking in respite provisions by residents without long-term accommodation plans, lengthy waits for refurbishment in supported living placements and numerous breaches in fire safety regulations. P&C representatives understood the issues and ensured they were followed up by the subgroup chairs and the ILDP Board.
- * The monitoring team was also asked to provide feedback on service provision for the new LBI supported living placement opening in 2023. Rosehip House (previously Windsor Street) will be part of their monitoring schedule on completion but CMVs and ULMs provided a complex list of items they look for during their visits to ensure the properties are high-quality. The list was given to commissioners with the aim of making sure all elements were included at the start of the project this time, which was a much more favourable approach. Follow up on this service will continue in 2023/24.

Power & Control Group

The P&C team underwent several managerial changes this financial year which caused some disruption, which the team were able to overcome due to their professionalism and resilience. All disruptions were addressed in August when a permanent manager was recruited, and the project could be assessed holistically for any gaps in provision.

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Power & Control Group (continued)

The P&C members were very clear in their motivation and direction and were keen to make improvements in their own personal development and the professionalism of the group and the way it is publicly perceived. During the winter months, the group took an active part in redefining their documentation and evidencing their work. They also made suggestions on the amendments needed to make information accessible to them which was able to be executed as a branding template for all internal paperwork, and as a toolkit for external organisations and LBI staff looking to make their own work accessible. Furthermore, their roles and responsibilities were readdressed, and the group were instrumental in creating new easy read recruitment and induction packs with relevant information and documentation for new supported employees and volunteers.

This not only ensured the group complied with the LBI contractual obligations, but also helped members reflect on their own practice to be able to support and mentor new LDAD live experience members joining the group.

P&C Group key achievement during 2022-23:

- * Following restrictions to wider LDAD consultation because of the Covid-19 lockdowns in 2021/22, the P&C were keen to resurrect public consultations in the form of open meetings. This was pursued and an initial event called On Your Marks took place in February 2023 in collaboration with Family Carers action Group (FCAG) with the aim to run it quarterly. The first session garnered a lot of great feedback, which was followed during community sessions to celebrate LD Week. The sessions will take place regularly, aiming to reach more people and new groups through the development of a new mailing list, and the input and support of the LDAD community to tailor future On Your Marks events.
- * After being involved in the original public consultation on LBI's new supported living placement for people with PMLD and complex needs, the P&C continued to contribute to the planning stages of Windsor Street. In February, they put forward several suggestions for a new name and Rosehip House was eventually selected by LBI. They also made recommendations and decision about the artwork on display outside the property and made regular requests for updates on the service at subgroups. They have been invited to visit the site in September 2023 to see the project in completion.
- * In October 2022, after being approached by four separate organisations asking for feedback from the P&C group on upcoming issues (such as voter ID, changes to bus routes, barriers to employment and accessible outreach services), it was clear that the level of work they were being asked to be involved in, far outweighed the time they were allocated by their contracts. To counteract this problem, they decided to develop a research project sideline where researchers could open the session to all Elfrida supported employees, volunteers, and support group members as well as the wider LDAD community where appropriate. This became known
- * A further initiative by the P&C was the formation of a financially viable easy read checking and production service which is now a thriving business with several large clients including NHS and LFB. This gave the group an opportunity to work with external stakeholders to review and advise on their current easy read documentation and also produce brand new accessible versions of existing paperwork.

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Power & Control Group (continued)

P&C Group key achievement during 2022-23 (continued):

- * Collaboration with Photosymbols - Feedback from the group on the easy read projects included a lack of suitable imagery for some descriptions. As a result, the Operations Manager contacted Photosymbols directly on behalf of the P&C to suggest new images. In March 2023, this request was agreed, and an invitation was extended to the P&C to be further involved by arranging a day where they can model themselves for the new images and be part of the photo bank, they have which is used internationally. This relationship will progress into 2023/24 with other partnership work being negotiated.

Sports and Recreational Activities

The aim of the Sports project is to help people with LDAD live happier, healthier and more connected lives, by getting involved in fun filled sport and physical activities. During 2022-23, we continued to work with National Governing Bodies to plan how to make sessions safe, and we continued working with old and new partners to run, expand and engage more people with LDAD in our sessions.

2022-23 was a good year for our sports project, as we were able to secure new funding. Thanks to our partners Middlesex Cricket, the FA, LBI, the Big Lottery, Groundwork UK, Mencap's Together Fund, Sport England's Queen's Platinum Jubilee Activity Fund, Adidas Football Collective, UEFA Champions League, London Football Association - Just Play Football and LBI's Small Initiatives Fund, we have been able to pay for facility hire, qualified coaches, facilitators, equipment, training, kits and staff costs.

The Elfrida Society believes our sports project is invaluable to our members and routinely ranks as the service most people wish we could do more of, however it is one of the projects that has experienced underfunding for many years, needing an influx of funding from the charity reserves year on year. It is therefore one of our main priorities to ensure that we secure the necessary funding to sustain and develop our sports offer to the LDAD community for years to come. With the need for crisis support and other initiatives increasing, the ability to generate income is becoming more challenging and costly, and so our resources are under greater pressure than ever before. We will be undertaking a more innovative approach to deliver, co-produce and collaborate in the delivery of more sports and recreational activities for people with LDAD, with partner organisation making good use of existing, funded or affordable activities.

We will also continue our efforts to grow our annual sports days and awareness raising event and activities during and outside the Learning Disabilities Awareness Week. This year, we are particularly proud of the work we have been doing with the Mason Foundation Community Mile Programme - an innovative training programme delivered in partnership with grass roots organisations to support vulnerable communities. For many people with LDAD, for various reasons, they don't feel able to, or ready to participate in any physical activity.

The Community Mile helps to break down these barriers, providing that important first step and offering a nurturing, supportive and safe environment to help them get started on their physical activity journey. The Community Mile programme, successfully provided our sports project team with the necessary knowledge, skills, and empowerment to implement the Community Mile within our settings, supporting a number of our staff and volunteers to participate in the training. They

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Sports and Recreational Activities (Continued)

have now become active champions and motivators to their specific communities supporting them to adopt a supporting approach through handholding and signposting people within their networks to local LDAD support services and recreational activities.

Key achievements this year:

- * Over 100 people with LDAD engaged in weekly tennis, cricket, fitness and football sessions.
- * Over 200 people with LDAD, carers, family members, friends, service providers and professionals attended and enjoyed multisport and fun activities during the Learning Disability Week 2023.
- * 6 supported employees and volunteers have completed the Community Mile training programme and are already using their newly gained skills and confidence as community champions to engage more people with LDAD in sports initiatives.
- * Everyone engaged in the sports activities, have reported feeling active, better able to make friends, included, confident, feeling good about themselves, more optimistic about the future and more independent.

This year we also begun working on the following priorities:

- * Engaging with LDAD special schools by encouraging participation in sports and recreational initiatives within their LDAD community, as well as promoting access to our sport activities and other activities.
- * Encouraging more individuals to take up sport and recreation and become actively involved in clubs.
- * Partnering with organisations supporting the LDAD community to promote greater understanding of the value of recreational sport and encouraging investment in LDAD accessible initiatives.
- * Supporting the development of champions and coaching skills to inspire others to engage and participate in sporting and recreational activities.

LDAD Training and Awareness Raising

This year our lived-experience experts continued to co-produce and deliver online interactive and face to face training sessions on Learning Disability and Autism to GP practice staff, NHS professionals and other professionals, on demand. It is our intention to continue to develop their skills and abilities as trainers, and to expand our training offer to as many healthcare professionals as possible; and to develop training programmes and engage other professionals such as the Police, the Fire Brigade, JobCentre Plus, Social Services, etc.

Easy Read and Accessible Information Checking and Production Service

This year marked the launch our Easy Read Checking and Production Service. A significant stride in advancing our mission to ensure that every piece of information is accessible for individuals with learning disabilities and/or autism or learning difficulties. At the core of this initiative is our exceptional team of staff with LDAD, collaborating with us to co-produce all our materials. This meticulous process ensures that our paperwork is fully accessible, featuring large, simple words, and complemented by visuals.

We're thrilled to announce that the success of this approach has empowered us to extend this

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Easy Read and Accessible Information Checking and Production Service (continued)

service beyond our organisation to assist other entities. Although the journey was gradual, the service has evolved into a thriving business, gaining recognition from several large clients, including the NHS and LBI. This expansion not only amplifies our impact but also reinforces our commitment to creating a more inclusive and accessible informational landscape for all.

Consultation and Co-production – Working closely with local communities

We aim to maintain and develop the important role we play representing the voice of the LDAD community in Islington and beyond, ensuring the experience of communities including those we work alongside are increasingly at the forefront of policy change. We hope this continues to lead us to further collaborative and participatory work, led by the LDAD community and those that support them.

Our reach as a community co-production hub for social reform continues to extend far beyond our immediate neighbourhoods, through our continued partnerships with decision makers and influencers. We want to make Islington and surrounding neighbourhoods a good place for people with LDAD to have happy healthy lives. We are pleased with the progress achieved this year following the launch of our quarterly run On Your Marks LDAD Open Forum, in collaboration with Family Carers action Group (FCAG). As well as the significant reach of our annual Learning Disability Week Sport Event, bringing together more than 200 people with LDAD, families, carers, professionals and partners, including Elfrida Rathbone Camden, the Mason Foundation and their partners and volunteer form Vinci Facilities Group, Peabody, LBI, Daylight, ILDP, Middlesex Cricket, SportWorks, the FA, Arsenal Football Club. We will continue our efforts during 2023-24 with the hope to achieve the investment and commitment necessary to continue to grow our reach and influence.

Community Living Magazine

The Elfrida Society remains as a loyal sponsor and supporter of the Community Living Magazine - www.cl-initiatives.co.uk - and an active member of its Editorial Board. We continue contributing with insight into the struggles and difficulties faced by people with a learning disability and/or a learning difficulty during and after Covid lockdown.

Management of Risk and Safeguarding

We maintain a comprehensive Risk Register which is reviewed and updated each quarter by our Board of Trustees. While overall accountability rests with the Chief Executive and senior managers, our aim is to maintain a culture of effective risk management and mitigation within the organisation.

Safeguarding the People We Work with and Our Team

The Board of Trustees is committed to promoting the welfare and wellbeing of adults at risk and makes sure there is the right level of protection and safeguarding for anyone who connects with the Elfrida Society. The Board of Trustees is ultimately responsible for safeguarding at the Elfrida Society, and makes sure incidents and allegations are handled with speed, efficiency and rigour. We have trained safeguarding leads, a programme of induction and training around safeguarding, as well as a clear and well understood process for referrals to expert and external agencies and support where needed. Policies on safeguarding, child protection and safeguarding vulnerable

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Safeguarding the People We Work with and Our Team (continued)

adults are regularly reviewed, kept up to date and scrutinised by the Board annually.

Operations managers lead on the health and safety of our staff and spaces, supported by an external agency, who provide our staff induction and focused health and safety training, and our site is protected by security. The Covid-19 pandemic created a range of additional health and safety needs and our approach to these are reviewed and implemented as necessary following NHS England and Government Guidance.

The wellbeing of our people is a major concern, and we carefully manage the risks that a challenging operating environment, and work with vulnerable people could bring. We have external dedicated independent and confidential employee support service/helpline; as well as specialist HR that offer support for managers, advice on individual issues, and provide employment law advice.

Risks around Governance

Risk around governance have been reviewed ensuring the level of skills exist at trustee level to steer and scrutinise the organisation effectively; and additionally, to ensure that the Board is better reflected and understand the needs and concerns of those we work with. The Board of Trustees members are able to attend training on relevant subject areas via The Elfrida Society on charity governance principles thanks to NCVO.

Risk around Finances and Financial Model, including Fundraising and Income Generation Performance

Our Finance Sub-Committee, a sub-committee of the full board- plays an active role in scrutinising our finances and performance; managers meet with the finance team regularly to look at budgets and reforecast; and we have a very strong and well adhered to set of financial procedures which govern how we use the charities resources.

Equality, Diversity and Inclusion

The Elfrida Society is committed to ensuring all people are treated fairly, whether they are staff, volunteers, people who use our services or people who come into contact with us for other reasons. We operate to clear policies on recruitment and training and strive to ensure that our organisation is able to reflect and respond to the diversity of the community around us and beyond and to continue to create equal opportunities for people with LDAD to live happy and fulfilling lives.

We are privileged to have a hugely talented, committed and diverse group of people who collectively make up our team at The Elfrida Society, including 15 people with a learning disability and/or a learning difficulty, and who each play a part in ensuring we fulfil that ambition. Our team is a hugely important asset, and the way we value our people is a constant consideration for our leadership and Trustees.

Board of Trustees

The Board of Trustees formally determines, in compliance with the Charity Commission rules, matters such as disposal or acquisition of property and approves the key operating policies of the charity. The Board is also responsible for the overall risk policy and for assessing the adequacy of the risk mitigation plans. Trustees give their time voluntarily and receive no personal benefit from

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Board of Trustees (continued)

the Elfrida Society.

They are a group with a diverse range of skills, a deep commitment to the Elfrida Society's values and mission, and throughout the last year have performed their duties - in terms of governance, and in terms of strategic oversight of the organisation – very effectively, enabling us to achieve so many positive outcomes in a context of so much uncertainty. The Board approves the strategic and operational plans for the Elfrida Society including the annual budget, and monitors progress for each of these throughout the year receiving quarterly reports from the Chief Executive summarising performance. The Board is supported by BoardLink, which is an advisory group of people with LDAD, who represent the views of the LDAD community, who are our beneficiaries. The Chief Executive and the Senior Management Team are hugely grateful for the level of support and commitment given by the trustees and the BoardLink advisory group members.

As we assembled this report, we must solemnly acknowledge the passing of Peter Wong, one of our most dedicated and longstanding Trustees. Peter not only held crucial roles as Vice-Chair and Treasurer for many years but was an unwavering pillar of commitment to the Elfrida Society. Even amid his prolonged illness, Peter's dedication remained palpable. He attended meetings, offering support with unwavering resilience, leaving an indelible mark on our organisation.

In honour of Peter's memory, his family set up an in-memory donation page to support the Elfrida Society. The response has been heartening, with contributions exceeding £1700. We extend our deepest gratitude not only to Peter for his invaluable support and commitment, but also to his family and friends. Peter's legacy lives on in the positive impact he made on the Elfrida Society, and we are profoundly thankful for the privilege of having had him as part of our community.

During this financial year, we also noted the departure of two Trustees, Fan Gu and Stephen William Humphrey, and the resignation of Persey Oliver James. However, we are delighted to announce the appointment of Alex Leeson-Mill in February 2023. Alex previously served as the Chair of the Board between 2019 and 2020, and we are pleased to welcome him back as a Trustee.

Fundraising and New Funding

The Elfrida Society is committed to fundraising best practice. We follow the Fundraising Regulator's Code of Fundraising Practice, which includes the General Data Protection Regulations, introduced in 2018. Our staff maintain a considerate and non-intrusive approach to fundraising. We do not undertake cold-calling or employ third parties to raise funds. We enjoy a very positive relationship with all our funders and supporters.

Like many charities we continue to work in a challenging and competitive fundraising environment, and the impact of the Covid pandemic and the cost-of-living crisis has been significant across the sector. Despite the challenges by the end of March 2023 the charity still had a pipeline of funding, which enable it to continue to achieve its charitable objectives. In contrast to the last financial year, when we faced a significant reduction of income, we managed to reduce our deficits by approximately 50%. Though to sustain service provision within crucial projects such as adults' advocacy, consultation and sports the Board continued their commitment to designate cash reserves to cover deficits within such project activities – as a result at the end of March 2023, we recorded a deficit on approximately £60k.

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Fundraising and New Funding (continued)

With the need for our services increasing, the ability to generate income becoming more contested and costs increasing, our resources are under greater pressure than ever before. This means we have to be more strategically focussed and to simplify and better integrate all our activities. Central to this will be acceleration of our efforts to diversify our funding sources and to tightly control our costs in an inflationary environment. Looking to the future there are certainly great challenges ahead for communities and organisations like ours.

However, the commitment, understanding, and generosity of our funders and supporters makes us confident that together we can shape a fairer, happier future for the LDAD community we work alongside, and to help drive the sustainable recovery everyone in our community needs. We will continue to progress our plan for growth and sustainability focusing on diversifying our income streams to minimise reliance on one source of income. In addition to increasing our grant funding and funding from trust and foundations, we will build on our growing reputation to raise funds through regular donations.

Reserves Policy

The Board has reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. Every year the Board of Trustees reviews the reserves policy, considering how well we are delivering the strategy, the strength of our finances and other risks highlighted on the Organisation's Risk Register. As a result of challenges faced in the last two year and the significant new issues arising from the pandemic and the cost-of-living crisis the Board has reviewed the charities reserves policy and it is their believe and instruction that the Elfrida Society needs to achieve a sufficient level of reserves to enable normal operating activities to continue over a period of six months, this is to ensure that:

- * Because income fluctuation and level of debtors, due to the way our spot purchasing service works, in which we receive funding in arrears and in many instances after a long process of debt recovery measures, we need a good level of cash reserves to maintain and guarantee access to cash and a healthy cashflow.
- * We have protection against and the ability to continue operating despite catastrophic or lesser but damaging events, as well as protection against the volatile environment that charities operate under.
- * Reserves are also held to take advantage of strategic investment opportunities, should they arise, in furthering our mission.

Bringing Purley Place into full use has been one of key priorities since 2019, as it will represent a significant achievement, designed to equip the charity to be sustainable long into the future. Even though we have made significant progress the delays to the redevelopment have meant that the charity has not had the benefit of income from its investment and rental income for several years. As a result, we project ongoing deficits as income from unrestricted activities has not been sufficient to fund the operating deficits arising from our charitable work, which largely comprises restricted activities. This is something we are working hard to address as a key priority.

The £100k designated funds to contribute to the cost of the redevelopment of Purley Place will be carried forward to be use in 2023-24.

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Financial Review

Our finances continued to be well managed throughout 2022/23, supporting the organisation through a time of significant change. We remain in a strong position to deliver our current plans and to keep investing in our long-term sustainability. Our fundraising efforts and reserves have enabled us to make sure we can reach and support more disabled people while keeping financial risks under control, including effectively navigating the impact of the pandemic and the cost-of-living crisis.

This financial year total income increased from £269,011 to £317,084 compared to 2021/22. Our income totals reflect new income gained for new projects as well as the loss of the Adults Advocacy contract from LBI via POhWER, partly offset by our new working arrangement with the new provider Rethink.

During the year we spent £365,106, which represents a significant reduction compared to 2021/22 when we spent £394,288 on charitable activities supporting our communities' programmes. This has been achieved through the implementation of robust sustainability strategies, improved service delivery models, competitive outsourcing and income generation efforts, which we will continue to implement and progress during 2023/24.

As mentioned above, in light of the independent salary benchmark report undertaken last year, we will be completing a review of a number of positions to bring them in line with median market pay. This process is scheduled to take place in the fiscal year 2023-24, with any adjustments to salaries resulting from these reviews retrospectively applied to April 2022. This decision was formally agreed upon by the Board of Trustees, recognising the significant delays to this process due to the challenges posed by the Covid-19 pandemic.

The Trustees

The trustees who are also directors under company law, who served during the year and up to the date of this report are as follows:

Patience Wilson	Chair
Martin Wallin	
Adrian Brown	
Inarm Osborn	
Paul James Bartram	Interim Treasurer
Samira Hotobah-During	
Victor Khureya	Resigned on 05/05/2023
Alex Leeson-Mill	Appointed 20/02/2023
Fan Gu	Removed on 20/02/2023
Peter Wong	Deceased - 28/04/2023
Stephen William Humphrey	Removed on 20/02/2023
Persey Oliver James	Resigned on 15/06/2022

The Elfrida Society (Limited by Guarantee)

Report of the Trustees

For the year ended 31 March 2023

Statement of Responsibilities of the Trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of its incoming resources and application of resources, including the net income and expenditure, for the period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence to taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Auditors

We, the trustees of the company who held office at the date of approval of these financial statements as set out above, each confirm, so far as we are aware, that:

- there is no relevant audit information (as defined by Section 418 of the Companies ACT 2006) of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from 1st January 2015 – Charities SORP (FRS 102), and the Companies Act 2006.

Auditors

The auditors, Fawcetts LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by the trustees on ~~..14..December..2023.....~~ and signed on their behalf by:

Ms Patience Anne Wilson

DocuSigned by:
Patience Anne Wilson
98A39DA5F72446E...

Independent Auditors' Report

To the Members of The Elfrida Society

We have audited the financial statements of The Elfrida Society for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow statement 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 "including FRS102 "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 charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of Opinion

We conducted our audit in accordance with International Standards of Accounting (UK) (ISAs (UK)) and applicable law. Our responsibilities under these 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

Independent auditors' report

To the Members of the Elfrida Society

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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 Report of the Trustees, which includes the Report of the Directors prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors included within the Report of the Trustees have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors included within the Report of the Trustees.

We have nothing to report in respect of the following matters where 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; or
- 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 received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement as set out on page 11 the trustees (who are also the directors of the charitable company for the purposes of company law and trustees of the charity for the purposes of charity law) 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 the Trustees 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the Members of the Elfrida Society

Auditor's 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 a Report of the Auditors 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.

Identifying and Assessing Potential Risks Related to Irregularities

Irregularities, including fraud, are non-compliance with laws and regulations. We design procedures, in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which are procedures are capable of detecting irregularities, including fraud, are detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities,

- the nature of the charity sector, control environment and financial performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
 - * identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - * identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - * detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - * the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
 - * the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue and resource recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

Audit Response to Risks Identified

We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act and related legislation.

Independent auditors' report

To the Members of the Elfrida Society

Audit Response to Risks Identified (continued)

As a result of performing the above, we identified revenue and resource recognition as a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to compare against expectations and based on past experiences and management forecasts to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- enquiring of those charged with governance to confirm the charity's ability to remain a going concern for a period of not less than 12 months from the date of this audit report and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; applying parameters designed to identify entries that were not within our expectations; and evaluating the charity's rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.


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. This description forms part of the Report of the Auditors.

Independent auditors' report

To the members of The Elfrida Society

Use of Our Report

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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

D922CCD0759F4A3...

Simon J L Ellingham FCA DChA (Senior Statutory Auditor)

For and on behalf of Fawcetts LLP, Chartered Accountants & Statutory Auditors

Windover House, St Ann Street, Salisbury, SP1 2DR

Dated: 14 December 2023...

The Elfrida Society (Limited by Guarantee)**Statement of Financial Activities
(incorporating an income and expenditure account)****For the year ended 31 March 2023**

	Note	Restricted £	Designated £	Unrestricted £	2023 Total £	2022 Total £
Income and Endowments from:						
Donations and legacies	2	-	-	1,250	1,250	585
Charitable activities:						
Community services	3a	29,074	11,000	113,883	153,957	142,715
Parents Advocacy & other services	3b	-	-	128,024	128,024	92,319
Investments	3c	-	-	30,587	30,587	28,554
Other income		-	-	2,125	2,125	2,641
Total Income		29,074	11,000	275,869	315,943	266,814
Expenditure on:						
Charitable activities:						
Direct costs		18,921	3,377	194,254	216,552	214,850
Support costs		-	-	154,906	154,906	189,072
Total Expenditure	4	18,921	3,377	349,160	371,458	403,922
Net gains/(losses) on investments	9	-	-	-	-	-
Net Income/ (Expenditure)		10,153	7,623	(73,291)	(55,515)	(137,108)
Transfers between		-	678	(678)	-	(678)
Net movement in funds		10,153	8,301	(73,969)	(55,515)	(137,786)
Total funds at 1 April 2022		46,667	324,051	791,923	1,162,641	1,300,428
Total funds at 31 March 2023		56,820	332,352	717,954	1,107,126	1,162,642

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the financial statements.

The Elfrida Society (Limited by Guarantee)**Balance Sheet****As at 31 March 2023**

	Note	£	2023 £	2022 £
Fixed assets				
Tangible fixed assets	8	179,480		186,112
Investment property	9	750,000		750,000
			929,480	936,112
Current assets				
Debtors	10	48,628		59,693
Cash at bank and in hand		158,969		213,953
		207,597		273,646
Creditors: amounts due within 1 year	11	(29,951)		(47,117)
Net current assets/(liabilities)			177,646	226,529
Net assets	12		1,107,126	1,162,641
Funds				
Restricted funds			56,820	46,667
Unrestricted funds				
Non-distributable reserves			634,059	634,059
Designated funds			332,352	324,051
General funds			83,895	157,864
Total funds			1,107,126	1,162,641

The financial statements were approved and authorised for issue by members of the Board of Trustees on ~~..14..December..2023.....~~ and signed on their behalf by:

DocuSigned by:

98A39DA5F72446E...
 Patience Wilson
 Chair

DocuSigned by:

96A36B68F77E441...
 Paul James Bartram
 Treasurer

The Elfrida Society (Limited by Guarantee)**Statement of Cash Flows****As at 31 March 2023**

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	15a	<u>(85,571)</u>	<u>(152,873)</u>
Cash flows from investing activities:			
Interest income		30,587	28,554
Purchase of property and other fixed assets		-	(1,057)
Disposal proceeds from sale of investment property		-	-
Cash provided (used in)/by investing activities		<u>30,587</u>	<u>27,497</u>
Cash flows from financing activities:			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
Net cash provided by/(used in) financing activities		<u>-</u>	<u>-</u>
Decrease in cash and cash equivalents in the year		(54,984)	(125,376)
Cash and cash equivalents at the beginning of the year		213,953	339,329
Cash and cash equivalents at the end of the year	15b	<u><u>158,969</u></u>	<u><u>213,953</u></u>

The Elfrida Society (Limited by Guarantee)

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies

- a) These financial statements have been prepared in accordance with "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) effective from 1 April 2015 - Charities SORP (FRS102) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.
- b) As described in the report of the trustees, the Society was successful in securing additional income in the form of grants, donations and contracts from a wide range of sources. Despite the challenges faced in recent years because of the impact of the pandemic and the cost-of-living crisis, by the end of March 2023 we still had a pipeline of funding, which enable us to continue to achieve our charitable objectives. In contrast to the last financial year, when we faced a significant reduction of income, we managed to reduce our deficits by approximately 50%.

Looking further ahead, the Society will need to continually work at securing additional funding for 2023/24 in order to maintain and extend the services currently provided. The Society does have the option to utilise its assets to provide additional funding for service provision. As a consequence, the trustees consider that the Society is well placed to manage its financial risks despite the current uncertain economic environment.

After making enquiries, the trustees have a reasonable expectation that the Society has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

- c) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Intangible income is recognised as an incoming resource where the provider of the service has incurred a financial cost. Volunteer
- d) Grants are recognised in full in the statement of financial activities in the year in which they are receivable, unless there are donor-imposed restrictions on the timing of the expenditure to a future period in which case they are deferred.
- e) Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation of fixed assets purchased with such grants is charged against the restricted fund. Where a fixed asset is donated to the charity for its own use, it is treated in a similar way to a restricted grant.
- f) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Indirect costs are allocated to activities on the basis of staff time spent working on those activities.

	%
Community services	69
Parents Advocacy	31

The Elfrida Society (Limited by Guarantee)

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

g) 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

Furniture and equipment	25% straight line basis
Freehold and long leasehold buildings and improvements	2% straight line basis

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

h) Investment property represents the charity's portfolio of properties. It is initially recognised at cost, which includes purchase cost and any directly attributable expenditure. Investment property whose fair value can be measured reliably is measured at fair value at each reporting date. Any fair value gains arising are not realised profits and therefore are transferred to a separately designated non-distributable reserve. Any loss arising from revaluation is also recognised in the non-distributable reserve unless it represents a loss below original cost, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

i) 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.

j) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.

k) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.

l) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

m) Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

2. Donations and legacies

	Restricted	Designated	Unrestricted	2023 Total	2022 Total
	£	£	£	£	£
Donations & similar incoming resources	-	-	1,250	1,250	585
	-	-	1,250	1,250	585

The Elfrida Society (Limited by Guarantee)**Notes to the financial statements****For the year ended 31 March 2023**

	Restricted £	Designated £	Unrestricted £	Total £	Total £
a. <i>Community services</i>					
London Borough of Islington	-	-	66,766	66,766	68,378
Pohwer	-	-	22,614	22,614	57,877
Re Think	-	-	15,347	15,347	-
Big Lottery	9,640	-	-	9,640	9,100
Queens Platinum Lottery	8,334	-	-	8,334	-
Arnold Clark Auto	-	-	-	-	500
Middlesex County Cricket Club	-	-	2,813	2,813	2,500
Tommy's Fund	-	-	-	-	225
The Football Foundation	-	-	-	-	600
Cripplegate	-	-	-	-	807
Just Play Football	-	-	300	300	-
London Catalyst - The Samaritans	1,100	-	-	1,100	-
Adidas Football Collective	-	-	863	863	-
Sports fb01	-	-	1,680	1,680	-
Ground Works UK – Tesco	-	-	500	500	-
No Room for Racism	-	-	3,000	3,000	-
Mencap The Together Fund	-	6,000	-	6,000	-
Screwfix	-	5,000	-	5,000	-
Richard Cloudesley's Charitable fund	10,000	-	-	10,000	-
Royal Mencap Southern Division-Let's Get Digital	-	-	-	-	2,728
	29,074	11,000	113,883	153,957	142,715

The Elfrida Society (Limited by Guarantee)**Notes to the financial statements****For the year ended 31 March 2023**

b.	Parents' Advocacy	-	-	123,809	123,809	91,561
	Elfrida Peer Support Group fund	-	-	-	-	-
	York University	-	-	3,000	3,000	-
	Surrey University	-	-	630	630	-
	Kingston University	-	-	225	225	-
	Kings College	-	-	225	225	-
	Royal Holloway University	-	-	135	135	-
	Individual Service Fund	-	-	-	-	758
		-	-	128,024	128,024	92,319
c.	<i>Investment Income</i>					
	Ambler tenants	-	-	29,900	29,900	28,486
	Bank Interest	-	-	687	687	68
		-	-	30,587	30,587	28,554

The Elfrida Society (Limited by Guarantee)**Notes to the financial statements****For the year ended 31 March 2023**

4 Total expenditure	Costs of generating funds £	Community services £	Individual Service Fund £	Parents Advocacy £	Support costs £	2023 Total £	2022 Total £
Staff costs (Note 6)	-	103,884	-	80,857	88,058	272,799	316,658
Sub-contractors	-	13,179	-	-	-	13,179	7,769
Individual Service Fund support fees	-	-	-	-	-	-	758
Staff training, supervision & recruitment	-	5,394	-	255	2,794	8,443	5,244
Office costs	-	936	-	1,619	10,476	13,031	17,397
Advertising and marketing	-	-	-	-	720	720	970
Travel	-	202	-	1,603	52	1,857	859
Premises costs	-	2,634	-	-	11,648	14,282	9,122
Insurance	-	57	-	-	5,572	5,629	5,243
Repairs and renewals	-	131	-	-	-	131	5,646
Food and provisions	-	44	-	-	72	116	105
Recreation and welfare	-	635	-	72	1,939	2,646	2,218
Education/tutor costs	-	4,747	-	-	-	4,747	2,732
Professional Fees	-	-	-	290	16,069	16,359	9,921
Depreciation	-	-	-	-	6,632	6,632	7,233
(Profit/(loss) on disposal of fixed assets	-	-	-	-	-	-	-
Equipment hire	-	-	-	-	4,581	4,581	5,308
Audit and accountancy	-	-	-	-	5,974	5,974	6,567
Bank charges	-	-	-	-	180	180	173
Bank interest Loan	-	-	-	-	-	-	-
Bad Debt	-	-	-	-	-	-	-
Sundry	-	13	-	-	139	152	-
	-	<u>131,856</u>	-	<u>84,696</u>	<u>154,906</u>	<u>371,458</u>	<u>403,923</u>
Support costs apportioned	-	<u>34,147</u>	-	<u>15,143</u>	<u>(49,290)</u>	-	-
	<u>-</u>	<u><u>166,003</u></u>	<u>-</u>	<u><u>99,839</u></u>	<u><u>105,616</u></u>	<u><u>371,458</u></u>	<u><u>403,923</u></u>

The Elfrida Society (Limited by Guarantee)

Notes to the financial statements

For the year ended 31 March 2023

5. Net (Expenditure)/Income

This is stated after charging:	2023	2022
	£	£
Depreciation / Amortisation	6,632	7,233
Loss on disposal of fixed assets	-	-
Auditors' remuneration:		
audit - for current year	5,974	6,567
Operating lease rentals:		
equipment	4,581	5,308
	<u>4,581</u>	<u>5,308</u>

6. Staff costs and numbers

Staff costs were as follows:	2023	2022
	£	£
Salaries and wages	243,380	285,605
Social security costs	22,364	23,009
Other pension costs	4,962	5,280
	<u>270,706</u>	<u>313,894</u>
Agency staff	2,093	2,764
	<u>272,799</u>	<u>316,658</u>

One employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total remuneration of the key management personnel was £63,299 (2022: £62,930). The key management personnel also received pension contributions totalling £1,321 (2022: £1,321).

None of the trustees nor persons connected with them received any remuneration or other benefits from the charity.

The average weekly number of employees during the year was as follows:

	2023	2022
	No.	No.
Community services	18	17
Parents Advocacy	3	3
Support	2	3
	<u>23</u>	<u>23</u>

The Elfrida Society (Limited by Guarantee)**Notes to the financial statements****For the year ended 31 March 2023****7. Taxation**

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

8. Tangible fixed assets

	Freehold land and buildings £	Long leasehold land and buildings £	Furniture and equipment £	Total £
Cost				
At the start of the year	195,000	100,000	25,509	320,509
Additions in year	-	-	-	-
Disposals	-	-	-	-
At the end of the year	<u>195,000</u>	<u>100,000</u>	<u>25,509</u>	<u>320,509</u>
Depreciation				
At the start of the year	59,045	54,800	20,552	134,397
Charge for the year	2,730	2,000	1,902	6,632
Eliminated on disposal	-	-	-	-
At the end of the year	<u>61,775</u>	<u>56,800</u>	<u>22,454</u>	<u>141,029</u>
Net book value				
At the end of the year	<u>133,225</u>	<u>43,200</u>	<u>3,055</u>	<u>179,480</u>
At the start of the year	<u>135,955</u>	<u>45,200</u>	<u>4,957</u>	<u>186,112</u>

All tangible fixed assets are used for charitable purposes.

Long leasehold land and buildings comprises one property which is the subject of a planning restriction imposed by the London Borough of Islington. Under the restriction, the property can only be used as the headquarters of the charitable organisation.

The company's freehold and long leasehold land and buildings were revalued by Currell & Co, Chartered Surveyors in March 1999 on the basis of open market value for the existing use. Following the revision of the SORP in 2000, a decision was made not to adopt a property revaluation policy. As such the 1999 valuations have been adopted and incorporated in these financial statements. The trustees are not aware of any material changes since the last valuation. Depreciation has been calculated to write off the value of the building over 50 years from this date.

If the freehold and long leasehold land and buildings had not been revalued, they would have been included on the historical cost basis (original NBV: freehold £32,837; leasehold £2,502).

The Elfrida Society (Limited by Guarantee)**Notes to the financial statements****For the year ended 31 March 2023**

9. Investment properties	2023	2022
	£	£
Movement in market/fair value:		
Fair value at the start of the year	750,000	750,000
Disposal proceeds	-	-
Realised gains/(losses) on disposals	-	-
Fair value at the end of the year	<u>750,000</u>	<u>750,000</u>
Historical cost	<u>200,369</u>	<u>200,369</u>

Investment property was valued at 16 February 2018 at fair value (open market basis) by Drivers & Norris, Chartered Surveyors. The valuation assumes that the property has been maintained in good order and there has not been any significant change.

10. Debtors	2023	2022
	£	£
Fees receivable	23,207	39,008
Other debtors	20,252	16,063
Prepayments	5,169	4,623
	<u>48,628</u>	<u>59,694</u>

11. Creditors	2023	2022
	£	£
Creditors: amounts due within 1 year		
Taxation and social security	6,826	5,590
Deferred income	241	4,091
Other creditors	4,772	15,365
Accruals	18,112	22,071
Bank loan	-	-
	<u>29,951</u>	<u>47,117</u>

The Elfrida Society (Limited by Guarantee)**Notes to the financial statements****For the year ended 31 March 2023****12. Analysis of net assets between funds**

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	43,200	54,360	81,920	179,480
Investment properties	-	200,369	549,631	750,000
Net current assets	13,620	77,623	86,403	177,646
Net assets at the end of the year	<u>56,820</u>	<u>332,352</u>	<u>717,954</u>	<u>1,107,126</u>

Comparative analysis of net assets between funds for the year ended 31 March 2022:

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	45,200	54,360	86,552	186,112
Investment properties	-	200,369	549,631	750,000
Net current assets	1,467	69,322	155,740	226,529
Net assets at the end of the year	<u>46,667</u>	<u>324,051</u>	<u>791,923</u>	<u>1,162,641</u>

The Elfrida Society (Limited by Guarantee)**Notes to the financial statements****For the year ended 31 March 2023****13. Movements in funds**

	Balance at 01.04.22	Incoming resources	Outgoing resources	Transfers to/(from)	Balance at 31.03.23
	£	£	£	£	£
Restricted funds:					
Premises fund	45,200	-	(2,000)	-	43,200
The Sports Big Lottery	523	9,640	(9,620)	-	543
Cripplegate	-	-	-	-	-
Queens Platinum Lottery	-	8,334	(6,368)	-	1,966
Richard Cloudesley's Charitable fund	-	10,000	-	-	10,000
The Baily Thomas Charitable fund	833	-	(833)	-	-
London Catalyst The Samaritans	111	1,100	(100)	-	1,111
	46,667	29,074	(18,921)	-	56,820
Designated funds:					
Mencap The Together Fund	-	6,000	(2,727)	-	3,273
Siren	(678)	-	-	678	-
Ambler Redevelopment	200,369	-	-	-	200,369
Screwfix	-	5,000	(650)	-	4,350
Fixed assets	54,360	-	-	-	54,360
Purley Place	70,000	-	-	-	70,000
	324,051	11,000	(3,377)	678	332,352
Unrestricted funds:					
Non-distributable reserves	634,059	-	-	-	634,059
General funds	157,864	275,869	(349,160)	(678)	83,895
	791,923	275,869	(349,160)	(678)	717,954
Total funds	1,162,641	315,943	(371,458)	-	1,107,126

The Elfrida Society (Limited by Guarantee)**Notes to the financial statements****For the year ended 31 March 2023****13. Movements in funds (continued)**

Comparative statement of funds for the year ended 31 March 2022:

	01.04.21	Incoming resources	Outgoing resources	Transfers to/(from)	31.03.22
	£	£	£	£	£
Restricted funds:					
Premises fund	47,200	-	(2,000)	-	45,200
The Sports Big Lottery	645	9,100	(9,222)	-	523
Cripplegate	9,576	807	(10,383)	-	-
Covid 19 Response	-	-	-	-	-
The Bailey Thomas Charitable Fund	10,000	-	(9,167)	-	833
London Catalyst The Samaritans	322	-	(211)	-	111
	67,743	9,907	(30,983)	-	46,667
Designated funds:					
Power and Control Group	763	-	(763)	-	-
Siren	-	-	-	(678)	(678)
Ambler Redevelopment	200,369	-	-	-	200,369
Richard Cloudsley's Charitable Fund	10,000	-	(10,000)	-	-
Fixed assets	55,417	-	(1,057)	-	54,360
Purley Place	70,000	-	-	-	70,000
	336,549	-	(11,820)	(678)	324,051
Unrestricted funds:					
Non-distributable reserves	634,059	-	-	-	634,059
General funds	262,077	256,907	(361,119)	-	157,865
	896,136	256,907	(361,119)	-	791,924
Total funds	1,300,428	266,814	(403,922)	(678)	1,162,642

The Elfrida Society (Limited by Guarantee)**Notes to the financial statements****For the year ended 31 March 2023**

13. Movements in funds (continued)**Purposes of restricted funds****Premises fund**

This is 34 Islington Park Street, which has a restriction placed upon it that it must be used as the headquarters of the charity. The fund represents the net book value of the building.

The Sports Big Lottery

Funding received in the Previous year from Big Lottery for work with Sports. Balance carried forward for the hire of tennis courts.

Queens Platinum Lottery

Funding received in Previous year for the Sport Project, fitness sessions. Balance carried forward to cover the cost of the sessions to cover the period April to Oct 2023.

Richard Cloudesley's Charitable fund

Funding received in the Previous year for a Drop-in and Health Advocacy Project for people with learning disabilities and/or autism or learning difficulties. 100% of the funding to be used during 2023-24.

The Baily Thomas Charitable fund

Fund balance brought forward the Senior Operations Manager Position ending in May 2022.

London Catalyst The Samaritans

Additional Funding received to assist people in need through the provision of emergency hardship payments; balance carried forward to use in 2023-24.

Purposes of designated funds**Mencap The Together Fund**

Mencap and the Elfrida Society wish to work together to get people with a learning disability engaged in getting active through the Together Fund.

Ambler Redevelopment

This represents the amortised cost of the re - development of the properties in Ambler Rd.

Richard Cloudesley's Charitable fund

Funding received last year for Health advocacy for people with learning disabilities.

Fixed assets

This represents the value of general funds invested in fixed assets and therefore not readily available for other purposes.

Purley Place

To redevelop Purley Place to make it fully accessible and to bring the first and loft floors back in use. Amount C/F as this work was delayed due to Covid-19 and planning permission complications. This work will be completed in 2023/24.

The Elfrida Society (Limited by Guarantee)**Notes to the financial statements****For the year ended 31 March 2023****14. Operating lease commitments**

As at 31 March the charity had total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Equipment:		
Less than 1 year	4,220	5,308
Between 2 and 5 years	2,584	10,958
	<u>6,804</u>	<u>16,266</u>

15. a) Reconciliation of income/(expenditure) to net cash from operating activities

	2023	2022
	£	£
Net movement in funds for the year before revaluation	(55,515)	(137,787)
Depreciation charges	6,632	7,233
Profit/(loss) on disposal of fixed assets	-	-
Interest on investments	(30,587)	(28,554)
Gain/(loss) on disposal of investments	-	-
(Increase)/decrease in debtors	11,065	(22,072)
Increase/(decrease) in creditors	(17,166)	28,307
Net cash provided by/(used in) operating activities	<u>(85,571)</u>	<u>(152,873)</u>

b) Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand	<u>158,969</u>	<u>213,953</u>

16. Company status

The company is limited by guarantee and does not have a share capital. The liabilities of the members in the event of a winding up is limited by guarantee to an amount not exceeding £1 per member. At the balance sheet date there were 6 members (2022: 6).

17. Related party transactions

There are no related party transactions (2022: none).

The Elfrida Society (Limited by Guarantee)**Notes to the financial statements****For the year ended 31 March 2023****18. Prior year statement of financial activities**

		Restricted	Designated	Unrestricted	2022 Total
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	2	-	-	585	585
Investments		-	-	28,554	28,554
Charitable activities					
Community services	3a	9,907	-	132,808	142,715
Parents and other services	3c	-	-	92,319	92,319
Other income		-	-	2,641	2,641
Total Income and Endowments		9,907	-	256,907	266,814
Expenditure on:					
<i>Charitable activities</i>					
Direct costs		30,983	11,820	172,047	214,850
Support costs		-	-	189,072	189,072
Total Expenditure	4	30,983	11,820	361,119	403,922
Net Expenditure	5	(21,076)	(11,820)	(104,212)	(137,108)
Net gains/losses on investments		-	-	-	-
Transfer between funds		-	(678)	-	(678)
Net movement in funds		(21,076)	(12,498)	(104,212)	(137,786)
Total Funds brought forward at 1 April 2021		67,743	336,549	896,136	1,300,428
Total Funds carried forward at 31 March 2022		46,667	324,051	791,924	1,162,642