

Charity number: 1158212

THE ELLA ROBERTA FAMILY FOUNDATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THE ELLA ROBERTA FAMILY FOUNDATION

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THE ELLA ROBERTA FAMILY FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Andrea Carey Fuller, Chair Jennifer Davis, Treasurer Joseph Taylor, Trustee Sharon Farnley, Trustee Rosamund Adoo-Kissi-Debrah, Founder Barbara Gray, Trustee
Charity registered number	1158212
Company Number	CE001609
Principal office	Abbotshall Healthy Life Centre Abbotshall Road Catford SE6 1SQ
Secretary	Ann Potter
Independent Examiner	Saifuddin & Co Chartered Accountants 62 Widmore Road Bromley BR1 3BD

THE ELLA ROBERTA FAMILY FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of The Ella Roberta Family Foundation for the 1 January 2023 to 31 December 2023.

Objectives and activities

a. Policies and objectives

The Ella Roberta Family Foundation campaigns for Clean Air for All in the UK and worldwide. Ella Roberta died a sudden death aged 9, from an asthma attack directly caused by air pollution. The Coroner's inquest, concluded on 16th December 2020, and his Prevention of Future Deaths report can be found on our website here: <https://ellaroberta.org/campaigns/inquest-coroners-report>

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

Rosamund's profile, reputation and reach continued to grow as she gave over fifty talks/presentations at conferences and events both in the UK and internationally as well contributing to working groups and roundtable discussions. She continued to expand her media presence by engaging with journalists and podcasters across a range of titles and shows. These events provide an opportunity for Rosamund to deliver a campaigning message for clean air, connecting the cause of Ella's death and 8.8 million deaths worldwide every year, to air pollution.

At the start of the year Rosamund campaigned alongside Caroline Lucas for the Government to give time to the Clean Air (Human Rights) Bill. This was eventually introduced to Parliament by Caroline in January 2023. By March it was evident that the Conservative-led UK Government was not going to make time for the Bill as it had been pushed down the Bill agenda to No 85/100. The Chair of ERFF supported Rosamund's efforts by writing to Keir Starmer and the Conservative Environment Network to see if they could put any pressure on the Government to give time to the Clean Air Bill given that it had already successfully completed its progress in the House of Lords.

Rosamund attended the Mayor of London's briefing of the Healthy Air working group and the Healthy Cities Summits in March and in the same month contributed to international events such as the Spanish LovexAir Climate Impact on Health event; the Earth Convention webinar; and the Portugal Health Summit.

Julian Knxx's film, Black Corporeal (Breathing by Numbers), narrated by Rosamund, was shown at the GLA in April. Rosamund met with the Conservative Environment Network then went on to support the Environmental Rights Bill at an online event.

Rosamund annually supports the Royal College of Physicians; in March she spoke at their 'Med23' conference along with Professor Stephen Holgate as well as attending their annual conference in June.

Rosamund won the vote for the Female Black Icon mural as part of Brockley Max art festival in Lewisham: "Rosamund Adoo-Kissi-Debrah received the most votes from the public and it is no surprise as her tireless work campaigning to introduce the Clean Air (Human Rights) Bill - or "Ella's law", named after her daughter, who died 10 years ago this year from the effects of air pollution. Her campaigning will save thousands of lives and a mural is a testament to both Rosamund and Ella." <https://brockleymax.co.uk/murals/>

THE ELLA ROBERTA FAMILY FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Children and Young People with Asthma Air quality conference is another regular event that Rosamund attends every year to lend her support to their cause.

On Clean Air Day in June, the ERFF Foundation launched a Parliamentary petition to generate support to get the Clean Air (Human Rights) Bill debated:
<https://petition.parliament.uk/petitions/639320>

Much of June and July was focused on the planned expansion of the Ultra Low Emission Zone (ULEZ). Rosamund, her children and the Foundation were relieved that the High Court supported Sadiq's plans to expand ULEZ to the whole of outer London by the end of August 2023. Rosamund took part in interviews leading up to the Court Case and extensively following the decision on Sky News with Kate Burley; BBC Radio4 Today; TalkTV; iNews and LBC with Nick Ferrari:
<https://www.bbc.com/news/uk-england-london-66289091.amp>

Following the High Court Judgement at the end of July 2023, enabling the Mayor of London to roll out the extension to the ULEZ, Rosamund made a plea in both press and other media, asking people to "make it work".

<https://twitter.com/EllaRobertaFdn/status/1686636439243472896>:

"Thank you @NickFerrariLBC for the opportunity to speak on your show this morning. All parties in Ella's inquest know @MayorofLondon was strongly advised to make #ULEZ London wide (2020) & he has legal obligations as does Gov. Gov must contribute to scrappage to support Londoners."

Throughout August, Rosamund continued to persuade people about the benefits of the ULEZ expansion: On the Day that the ULEZ expansion started Rosamund was cited in the New Statesman and also made an appearance on BBC news raising awareness about the positive impact the ULEZ expansion would have on reducing the numbers of children dying from air pollution:
<https://www.newstatesman.com/spotlight/healthcare/2023/08/rosamund-kissi-debrah-air-pollution-ulez-expansion>

In early September on the International Day for Blue Skies, Rosamund joined a panel of healthcare professionals, environmental scientists, and patients' associations to discuss the findings of the report at an event in Milan today, titled "Patient Perspectives on the Impact of Climate Change on Respiratory Wellbeing":
<https://www.prnewswire.com/news-releases/chiesi-group-climate-change-threatens-respiratory-patients-quality-of-life-stretching-beyond-physical-health-301919580.html>

She also spoke at a UK ELA (Environmental Law Conference) "Clean Air for All: Exploring Regulatory Frameworks to Address Air Pollution in the UK".

THE ELLA ROBERTA FAMILY FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Other speaking engagements in October included the Lung Health inequality - The Economist impact briefing paper Launch in Milan; a 'Breathable Cities' event held at Elmgreen School in London and the Urban 95 academy City Mayor talk at the London School of Economics.

Also that month Rosamund filmed a talk for a conference in Manila entitled "Better Air Quality"; and was invited to speak about her campaign work on the following of podcasts: "The Guilty Feminist" (aired on 23rd October) and the Royal Society of Chemistry podcast (aired 22nd November). She was also interviewed by The Lancet Magazine and the Psychologist Magazine.

Rosamund received her CBE from King Charles III for her 'services to public health' on Wednesday 8th November 2023:
<https://www.hja.net/news-and-insights/press-releases/civil-liberties-human-rights/clean-air-advocate-rosamund-adoo-kissi-debrah-receives-cbe/>

Towards the end of October, Rosamund took part in Everyone's Environment communities round table as well as being involved in the Clean Air Anti-Pollution Mission Launch & Thought Leadership event in London, a GLA event about indoor air quality of Lewisham and Greenwich schools.

During November she spoke about her campaign work, calling for a 'just transition' to net zero at the UK's Transport & Energy Forum in Birmingham:
<https://transportandenergy.com/2023/12/07/rosamund-adoo-kissi-debrah-calls-for-government-action-to-create-a-just-transition/>

During November, Rosamund took part in "Evidence Session 3: Air Pollution & Access to Green Spaces" of the APPG (All Party Parliamentary Group) on Race & Community Climate Change & Racism Inquiry.

The same month, Rosamund attended the World Health Organisation's European Healthy Cities Network event in The Netherlands as a speaker. Throughout the year, Rosamund campaigns alongside the World Health Organisation as a "BreatheLife Champion" to raise awareness of the links between climate change/air pollution and health.

Rosamund also visited Number 10 Downing Street to drop off a petition signed by over 11,000 individuals urging the government to 'Find time to take the Clean Air (Human Rights) Bill through the House of Commons'.
<https://petition.parliament.uk/petitions/639320>

She rounded off November with an interview for Japanese newspaper, Asahi Shimbun. Headline translation: 'A Mother's Appeal: 'Clean Air as a Human Right'.
<https://www.asahi.com/articles/DA3S15864684.html>

During December, Rosamund spoke at The Royal College of Paediatrics and Child Health Cross-party breakfast roundtable (hosted by Wera Hobhouse MP, Liberal Democrat spokesperson for Energy and Climate Change) contributing to the discussion about the unequal impacts of climate change on children's health.

Rosamund rounded off the year with an interview for Time Out. The following week she was made "Time Out's Community Hero of the Year":

THE ELLA ROBERTA FAMILY FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

ERFF's Structure, Governance and management

During 2023, ERFF's Trustees from 2022 remained:

Chair of Trustees: Andrea Carey Fuller

Trustees: Jenni Davis, Joseph Taylor, Sharon Farnley, Barbara Gray and Rosamund Adoo-Kissi-Debra with our Secretary/minute taker: Ann Potter

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies

Structure, governance and management

a. Constitution

The Ella Roberta Family Foundation is a registered charity, number 1158212, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity. In order to improve the systems and procedures in place and mitigate exposure to the major risks a full policy and procedural review has been carried out following the balance sheet date and recommendations from that review are currently in the process of being implemented. It is anticipated that the new policies and procedures will assist in improving documentation and financial management in the coming years.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

THE ELLA ROBERTA FAMILY FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

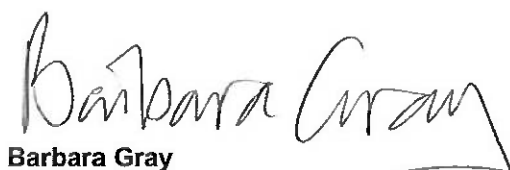
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Barbara Gray
Trustee

30 October 2024

**THE ELLA ROBERTA FAMILY FOUNDATION
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent examiners report to the Trustees of the Ella Roberta Family Foundation ('the Charity')

We report to the charity Trustees on our examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent Examiners Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters, other than those fully detailed below, have come to our attention in connection with the examination giving us reasonable cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

We confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

**THE ELLA ROBERTA FAMILY FOUNDATION
INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Disclosure section

We confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work for this report.

Signed  Dated 30/10/20
Akhter Saifuddin ACA

Saifuddin & Co
62 Widmore Road
Bromley
BR1 3BD

THE ELLA ROBERTA FAMILY FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	notes	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	3	213,801	13,269	227,070	188,796
Other trading activities	4	-	2,179	2,179	7,066
Total income		213,801	15,448	229,249	195,862
Expenditure on					
Raising funds	5	-	324	324	4,572
Charitable activities	6	138,714	11,198	149,912	138,197
Total Expenditure		138,714	11,522	150,236	142,769
Net movement in funds		75,087	3,926	79,013	53,093
Reconciliation of funds					
Total funds brought forward		37,157	34,276	71,433	18,340
Net movement in funds		75,087	3,926	79,013	53,093
Total funds carried forward		112,244	38,202	150,446	71,433

The statement of financial activities includes all gains and losses recognised in the year

The notes on pages 13 to 26 form part of these financial statements

THE ELLA ROBERTA FAMILY FOUNDATION
BALANCE SHEET
AS AT 31 DECEMBER 2023

	notes	2023 £	2023 £	2022 £	2022 £
Fixed asset					
Tangible assets	11		7,386		7,892
			<u>7,386</u>		<u>7,892</u>
Current assets					
Debtors	12	7,500		874	
Cash at bank and in hand		139,292		64,031	
		<u>146,792</u>		<u>64,905</u>	
Creditors: amounts falling due within one year	13	(3,732)		(1,364)	
		<u></u>		<u></u>	
Net current assets			143,060		63,541
Total assets less current liabilities			<u>150,446</u>		<u>71,433</u>
Net assets excluding pension assets			<u>150,446</u>		<u>71,433</u>
Total net assets			<u>150,446</u>		<u>71,433</u>
Charity funds					
Restricted funds	14		112,244		37,157
Unrestricted funds	14		38,202		34,276
			<u></u>		<u></u>
Total funds			<u>150,446</u>		<u>71,433</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by



Barbara Gray

Trustee

Date 30/10/2024

The notes on pages 13 to 26 form part of these financial statements

**THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 General information

Ella Roberta Family Foundation is a charitable incorporated organisation registered in England and Wales under charity number 1158212 and company number CE001609.

2 Accounting policies

2.1 Basis of accounting

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a "true and fair " view and have departed from the Charities (Accounts and Reports) Regulation 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charity SORP (FRS 102).published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Ella Roberta Family Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Grants are included in the Statement of Financial Activities on receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer the economic benefit to a third party, it is probable that the economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs which contribute to more than one activity and support costs

**THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2.3 Expenditure (continued)

which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred in bringing a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight line basis method.

Depreciation is provided on the basis

Office structure	10% of cost
Office equipment	25% of cost

2.5 Debtors

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

2.6 Cash at bank and in hand.

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

**THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2.7 Liabilities and provisions

Liabilities are recognised where there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instrument. 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 costs using the effective interest method.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amount payable by the Charity to the fund in respect of the year.

2.10 Fund accounting

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

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

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and the use of each restricted fund is set out in the notes to the financial statements.

**THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3 Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	10,492	13,269	23,761
Grants	203,309	-	203,309
	<hr/>	<hr/>	<hr/>
	213,801	13,269	227,070
	<hr/>	<hr/>	<hr/>
	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	-	19,758	19,758
Grants	166,881	2,157	169,038
	<hr/>	<hr/>	<hr/>
	166,881	21,915	188,796
	<hr/>	<hr/>	<hr/>

4 Income from other trading activities

Income from fund raising events

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Speaker fees	-	2,179	2,179
	<hr/>	<hr/>	<hr/>
	-	2,179	2,179
	<hr/>	<hr/>	<hr/>

THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from other trading activities (continued)

Income from fund raising events

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Speaker fees	-	7,066	7,066
	-	7,066	7,066

5 Expenditure on raising funds

Cost of raising voluntary income

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Fundraising costs	-	324	324
	-	324	324

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Fundraising costs	3,900	503	4,403
Advertising	165	-	165
Foreign exchange profit	-	4	4
	4,065	507	4,572

THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Campaigning	131,514	2,314	133,828
Consultants costs	7,200	8,884	16,084
	138,714	11,198	149,912
	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Campaigning	123,673	7,038	130,711
Consultants costs	1,986	5,500	7,486
	125,659	12,538	138,197

7 Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Campaigning	122,052	16,867	138,919
Ella Statue	9,430	1,563	10,993
	131,482	18,430	149,912

THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Analysis of expenditure by activities (continued)

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Campaigning	122,777	7,934	130,711
Ella Statue	6,620	866	7,486
	<hr/>	<hr/>	<hr/>
	129,397	8,800	138,197
	<hr/>	<hr/>	<hr/>

8 Independent examiner's remuneration

	2023 £	2022 £
Fees	1,800	1,200
	<hr/>	<hr/>

9 Staff costs

	2023 £	2022 £
Wages and salaries	93,336	107,754
Social security costs	6,416	6,061
Contributions to defined contribution pension schemes	7,200	7,202
	<hr/>	<hr/>
	106,952	121,017
	<hr/>	<hr/>

THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9 Staff costs (continued)

The average number of persons employed by the charity during the year was as follows:

	2023 No	2022 No
Founder	1	1
Administrative	1	1
	<hr/>	<hr/>
	2	2
	<hr/> <hr/>	<hr/> <hr/>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was

	2023 No	2022 No
In the band £80,000 to £90,000	1	1
	<hr/> <hr/>	<hr/> <hr/>

10 Trustees' remuneration and expenses

During the year, one or more of the Trustees has been remunerated or has received other benefits from an employment with the Charity. The remuneration was paid for services in promoting the aims of the charity and acting as a spokesperson, as authorised by the Charity's constitution. Trustees' remuneration was paid as follows:

	2023 £	2022 £
Rosamund Adoo-Kissi-Debrah		
Remuneration	90,000	82,500
Pension contributions paid	7,200	6,600
	<hr/> <hr/>	<hr/> <hr/>

THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10 Trustees' remuneration and expenses (continued)

During the year ended 31 December 2023, expenses were reimbursed or paid directly to two Trustees broken down as follows

	2023	2022
	£	£
Travel	1,758	2,401
Welfare	883	866
Telephone	496	1,036
	<hr/>	<hr/>
	3,137	4,303
	<hr/>	<hr/>

11 Tangible fixed assets

	<u>Office equipment</u>	<u>Office structure</u>	Total
Cost or valuation			
At 1 January 2023	400	9,465	9,865
Additions	1,066	-	1,066
Disposals	(400)	-	(400)
	<hr/>	<hr/>	<hr/>
At 31 December 2023	1,066	9,465	10,531
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2023	80	1,893	1,973
Charge for the year	266	986	1,252
Disposals	(80)	-	(80)
	<hr/>	<hr/>	<hr/>
At 31 December 2023	266	2,879	3,145
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 December 2023	800	6,586	7,386
	<hr/>	<hr/>	<hr/>
At 31 December 2022	320	7,572	7,892
	<hr/>	<hr/>	<hr/>

THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
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12 Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	7,500	150
Other debtors	-	724
	<hr/>	<hr/>
	7,500	874
	<hr/>	<hr/>

13 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Creditors	1,932	164
Accruals and deferred income	1,800	1,200
	<hr/>	<hr/>
	3,732	1,364
	<hr/>	<hr/>

14 Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
Designated funds - Ella Statue	13,058	8,042	(9,430)	11,670
General funds	21,218	7,406	(2,092)	26,532
	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	34,276	15,448	(11,522)	38,202
	<hr/>	<hr/>	<hr/>	<hr/>

THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
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14 Statement of funds (continued)

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Restricted funds				
CAF	12,652	156,809	(99,752)	69,709
IOUH	16,328	37,500	(31,598)	22,230
Ella Statue	-	19,492	-	19,492
Grant Plus	6,100	-	(6,100)	-
Welfare	1,493	-	(680)	813
Unallocated amounts	584	-	(584)	-
Total restricted funds	37,157	213,801	(138,714)	112,244
	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Total of funds	71,433	229,249	(150,236)	150,446

Statement of funds

Statement of funds - previous year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
Designated funds - Ella statue	-	18,558	(5,500)	13,058
General funds	18,340	10,423	(7,545)	21,218
Total unrestricted funds	18,340	28,981	(13,045)	34,276

THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Statement of funds (continued)

Statement of funds - previous year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Restricted funds				
CAF	-	129,381	(116,729)	12,652
IOUH	-	25,000	(8,672)	16,328
Grant Plus	-	10,000	(3,900)	6,100
Welfare	-	2,500	(1,007)	1,493
Unallocated amounts	-	-	584	584
Total restricted funds	-	166,881	(129,724)	37,157
	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Total of funds	18,340	195,862	(142,769)	71,433

15 Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Designated funds	13,058	8,042	(9,430)	11,670
General funds	21,218	7,406	(2,092)	26,532
Restricted funds	37,157	213,801	(138,714)	112,244
	71,433	229,249	(150,236)	150,446

THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16 Analysis of net assets between funds

Current year	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	7,386	7,386
Current assets	113,684	33,108	146,792
Creditors due within one year	(1,932)	(1,800)	(3,732)
Total	111,752	38,694	150,446
Prior year	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	7,892	7,892
Current assets	36,573	28,332	64,905
Creditors due within one year	-	(1,364)	(1,364)
Difference	584	(584)	-
Total	37,157	34,276	71,433

17 Reconciliation of net movement in funds to net cash flow from operation activities

	2023 £	2022 £
Net income/(expenditure) for the year (as per SOFA)	79,013	53,093
Depreciation	1,572	1,973
Fixed assets	(1,066)	-
Debtors	(6,626)	(874)
Creditors	2,368	(28,690)
Net cash provided by/(used in) operating activities	75,261	25,502

**THE ELLA ROBERTA FAMILY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

18 Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank	139,292	64,031

19 Analysis of change in net debt

	Balance at 1 January 2023 £	cash flows £	Balance at 31 December 2023 £
Cash at bank	64,031	75,261	139,292

20 Pension commitments

The charity operates a defined pension contribution scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £7,200 (2022- £7,202)

21 Aim and use of restricted funds

The aim and use of the restricted funds is to meet the costs of raising awareness and educating the public about the impact of air pollution on the health of the population