

Company no 01295856  
Charity no 273150

**THE ROYAL ASSOCIATION FOR  
DISABILITY RIGHTS  
"RADAR"**

**Report and Financial Statements  
31 March 2012**



**sayer vincent**

*auditors and advisors*

# **THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"**

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**For the year ended 31 March 2012**

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## THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

### Reference and administrative details

For the year ended 31 March 2012

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<b>Status</b>	The organisation is a charitable company limited by share capital, incorporated on 27 January 1977 The Royal Association for Disability Rights registered as a charity on 18 April 1977	
<b>Company number</b>	01295856	
<b>Charity number</b>	273150	
<b>Registered office and operational address</b>	12 City Forum 250 City Road London EC1V 8AF	
<b>Board of Trustees</b>	<b>Elected Members</b> R Alexander (Resigned 1 April 2012) Michael Bromwich (Appointed 20 December 2012) J Dale * (Resigned 31 March 2012) A Fletcher (Resigned 1 April 2012) P Friend OBE (Chair) N M Goss (Resigned 1 April 2012) V Hardjeng + (Resigned 31 May 2011) A Iqbal OBE (Resigned 19 January 2012) C McLaughlin E Rank + (Resigned 1 April 2012) N L Russell + (Resigned 1 April 2012) S Springer MBE (Resigned 1 April 2012)  + Member of Nominations Committee * Member of Finance, Audit and Risk Committee	
<b>Company Secretary</b>	Lesley Baliga	
<b>Chief Executive</b>	L E Sayce OBE	
<b>Vice Presidents</b>	Lord Borwick T Hingston* Sir Bert Massie A Stokes	
<b>Bankers</b>	National Westminster Bank plc P O Box 2027 125 Great Portland Street London W1A 1GA	
<b>Auditors</b>	Sayer Vincent Chartered accountants and statutory auditors 8 Angel Gate City Road London EC1V 2SJ	

## **THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"**

### **Report of the Trustees (incorporating the Report of the Directors)**

#### **For the year ended 31 March 2012**

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The Trustees, who are also directors of the Charity for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 31 March 2012. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

#### **Objectives**

The Objects of the Charity are for the public benefit

- 1 To promote the social inclusion and independent living of disabled people within mainstream society,
- 2 To research and promote appropriate legislative, regulatory and social systems change that will serve the interests of disabled people

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

#### **Structure, governance and management**

This was the final year of Radar prior to an exciting merger with National Centre for Independent Living and Disability Alliance. Radar's members were consulted on the merger at each stage and voted overwhelmingly in favour of the merger. The merger was agreed in order to create one national pan-disability organisation led by disabled people, with increased reach, impact and sustainability.

The initial Board of Disability Rights UK – the new organisation – included 3 Trustees from each of the 3 merging charities, including Radar's Chair (Phil Friend) as Vice Chair. Radar's important areas of work – including leadership programmes, the All Party Parliamentary Group on Disability, campaigns, publications and Radar keys – all transferred in to the new organisation.

For Radar in 2011-12 much of our energies went into preparation for merger, but we also continued to deliver impact on our programmes.

We supported the growth of disabled people's leadership

- The Radiate network of disabled people in senior roles, supported by Lloyds Banking Group, grew in membership - to 200 - and set up mentoring for disabled people earlier in their careers.
- We delivered leadership programmes for disabled people, many of whom went on to take up leadership roles in local or national organisations, and specific programmes for people from BME communities, and outreach to ensure inclusion of people with learning disabilities, mental health issues and those living with HIV. All programmes achieved over 80% satisfaction rates and three quarters of participants said they were more likely to achieve their leadership ambitions as a result. Our funders included the Department for Communities and Local Government, Esmée Fairbairn, Trust for London and the Elton John Aids Foundation.
- We celebrated disabled leaders at an event at Number 10 Downing Street addressed by disabled MPs from all political parties.

## **THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"**

### **Report of the Trustees (incorporating the Report of the Directors)**

#### **For the year ended 31 March 2012**

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On our objective to enhance independent living we worked as a strategic partner with the Department of Health, working with Disabled People's Organisations to promote personalisation and feed back into Department of Health policy. We also campaigned on independent living, particularly portability of social care.

We campaigned with others on welfare reform – being part of the Hardest Hit campaign, pointing out where disabled people were being disproportionately affected by cuts in benefits and services.

We supported the All-party Parliamentary Disability Group, chaired by Baroness Jane Campbell and Anne McGuire MP. The group held meetings on issues including welfare reform, social care and digital inclusion. We increased the number of MPs involved and spread the message of disability equality, through holding joint meetings with other all-party groups.

We launched new publications – like *Doing Careers Differently*, launched with a panel of disabled people talking of their working experiences, hosted by Lloyds Banking Group – and developed new ones (continued post merger) notably *Doing Sport Differently*, designed to enable disabled people to exercise our right to get involved in sport and fitness. We continued to distribute a range of other publications as well as Radar Keys.

Financially, Radar did experience a loss in 2011-12. The merger puts the work on a stronger footing for the future.

#### **Statement of trustees' responsibilities**

The trustees (who are also directors of The Royal Association for Disability Rights (RADAR) for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

## **THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"**

### **Report of the Trustees (incorporating the Report of the Directors)**

**For the year ended 31 March 2012**

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In so far as the trustees are aware

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Auditors**

Sayer Vincent were appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 12 December 2012 and signed on their behalf by



Lesley Baliga  
Secretary

## **Independent auditors' report**

### **To the members of**

#### **THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"**

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We have audited the financial statements of The Royal Association for Disability Rights (RADAR) for the year ended 31 March 2012 which comprise the Group Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheets and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of the responsibilities of the trustees set out in the report of the trustees, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the report of the trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2012 and of the group's 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 and the Charities Act 2011.

## **Independent auditors' report**

**To the members of**

**THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"**

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### **Emphasis of matter**

#### **Going concern**

Without qualifying our opinion, we draw your attention to note 2a in the financial statements which indicates that Disability Rights UK is dependent on future funding from a number of key providers. At 31 March 2012, the group had net current liabilities of £18,498. Note 2a explains that since the year end, the charity has been in negotiations with its key funders with a view to securing future funding. The board of trustees are confident these negotiations will be successful but the level of net current liabilities do indicate some uncertainty about the group's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the group was unable to continue as a going concern.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us, or
- the parent charitable company financial statements are not in agreement with the accounting records and returns, or
- 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.

*Judith Miller (Senior statutory auditor)*

*21 December 2012*

*for and on behalf of Sayer Vincent, Statutory Auditors*

*Sayer Vincent, 8 Angel Gate, City Road, LONDON EC1V 2SJ*



**THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"**

**Consolidated statement of financial activities (incorporating an income and expenditure account)**

**For the year ended 31 March 2012**

	Note	Unrestricted General funds £	Restricted funds £	Total 2012 £	Total 2011 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	3(a)	85,375	-	85,375	252,473
Activities for Generating funds	3(b)	53,141	-	53,141	83,447
Investment income		1,110	-	1,110	113
Trading subsidiary turnover	4	233,654	-	233,654	523,170
		373,280	-	373,280	859,203
<b>Incoming resources from charitable activities</b>					
Member Services	3(c)	14,940	297,963	312,903	327,073
Promoting Social Inclusion	3(d)	98,195	426,935	525,130	861,096
		113,135	724,898	838,033	1,188,169
<b>Total incoming resources</b>		<b>486,415</b>	<b>724,898</b>	<b>1,211,313</b>	<b>2,047,372</b>
<b>Resources expended</b>					
<b>Costs of generating funds</b>					
Generation of voluntary income	5	85,419	-	85,419	49,023
Advice and publications	5	80,884	-	80,884	12,659
Trading subsidiary expenditure	4	322,134	-	322,134	588,008
		488,437	-	488,437	649,690
<b>Charitable activities</b>					
Member Services	5	115,105	-	115,105	340,572
Promoting Social Inclusion		12,686	704,525	717,211	899,134
Research and Advocacy		-	-	-	249,156
		127,791	704,525	832,316	1,488,862
<b>Unification costs</b>	5	<b>22,285</b>	<b>-</b>	<b>22,285</b>	<b>-</b>
<b>Governance costs</b>	5	<b>45,907</b>	<b>-</b>	<b>45,907</b>	<b>43,356</b>
<b>Total resources expended</b>		<b>684,420</b>	<b>704,525</b>	<b>1,388,945</b>	<b>2,181,908</b>
<b>Net outgoing/(incoming) resources before other recognised gains and losses</b>	6	<b>(198,005)</b>	<b>20,373</b>	<b>(177,632)</b>	<b>(134,536)</b>

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THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2012

				(continued)	
	Note	Unrestricted General funds	Restricted funds	Total 31 12 2011	Total 31 12 2011
Net outgoing/(incoming) resources before other recognised gains and losses	6	(198,005)	20,373	(177,632)	(134,536)
Actuarial losses/(gains) on defined benefit pension scheme	15	(788,000)	-	(788,000)	220,000
<b>Net expenditure/(income) for year</b>		<b>(986,005)</b>	<b>20,373</b>	<b>(965,632)</b>	<b>85,464</b>
Fund balances brought forward at 1 April 2011		<u>1,270</u>	<u>101,920</u>	<u>103,190</u>	<u>17,726</u>
Total funds as at 31 December 2011		(984,735)	122,293	(862,442)	103,190
Transfer of funds to Disability Rights UK at 1 January 2012		<u>93,735</u>	<u>(122,293)</u>	<u>(28,558)</u>	<u>-</u>
<b>Fund balances carried forward at 31 March 2012</b>		<b><u>(891,000)</u></b>	<b><u>-</u></b>	<b><u>(891,000)</u></b>	<b><u>103,190</u></b>

All of the above results are derived from continuing activities as all material activities have been transferred to Disability Rights UK as continuing activities

There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12 to the financial statements

## Balance sheets

As at 31 March 2012

		The group		The charity	
	Notes	31 March 2012 £	31 March 2011 £	31 March 2012 £	31 March 2011 £
<b>Fixed assets</b>					0
Tangible assets	8	-	84,237	-	80,148
Investments	9	-	6,055	-	6,057
		-	90,292	-	86,205
<b>Current assets</b>					
Debtors	10	-	570,035	-	539,570
Cash at bank and in hand		-	52,071	-	34,233
		-	622,106	-	573,803
<b>Creditors</b> amounts falling due within one year	11	-	(445,208)	-	(219,451)
<b>Net current assets</b>		-	176,898	-	354,352
<b>Net assets excluding pension liability</b>		-	267,190	-	440,557
Defined benefit pension scheme liability	15	(891,000)	(164,000)	(891,000)	(164,000)
<b>Net (liabilities)/assets including pension liability</b>		(891,000)	103,190	-	276,557
<b>Funds</b>					
<b>Restricted income funds</b>	12	-	101,920	-	101,920
Unrestricted income funds – general		-	305,930	-	305,930
– trading subsidiary		-	(173,367)	-	-
– designated		-	32,707	-	32,707
<b>Unrestricted income funds excluding pension liability</b>		-	165,270	-	338,637
Pension reserve	15	(891,000)	(164,000)	(891,000)	(164,000)
<b>Total unrestricted funds</b>		(891,000)	1,270	(891,000)	174,637
<b>Total funds</b>		(891,000)	103,190	(891,000)	276,557

Approved and authorised for issue by the Board on 12 December 2012 and signed on its behalf by



Michael Bromwich

# THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

## Notes to the financial statements

For the year ended 31 March 2012

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### 1 Constitution

The Association is a registered charity and is a company limited by guarantee with no share capital

### 2 Accounting policies

#### (a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of fixed asset investments which are carried at market value, and in accordance with applicable accounting standards, the Companies Act 2006, and the Statement of Recommended Practice 'Accounting and Reporting by Charities', issued in 2005 ("SORP 2005") The financial statements have been prepared on the going concern basis as the Trustees are satisfied that sufficient funds will continue to be available for Radar and the group to meet their liabilities as they fall due A separate income and expenditure account has not been prepared for the Charity itself following the exemptions afforded by section 408 of the Companies Act 2006 and paragraph 397 of the SORP Although the Statement of Financial Activities covers the year-ended 31 March 2012, activities were transferred to Disability Rights UK on 1 January 2012 and therefore include transactions for a 9 month period only

Disability Rights UK is dependent on receiving future funding from key providers At the current time, the management team and the trustees are in negotiations with key funders The trustees are confident these negotiations will be successful and accordingly have prepared the financial statements on the going concern basis

#### (b) Basis of consolidation

The consolidated financial statements comprise those of the charity and its wholly-owned subsidiary, Radar Promotions Limited The results of the subsidiary are included on a line-by-line basis

#### (c) Incoming resources

Voluntary income including grants, donations, appeals, income, and investment income are accounted for when receivable Legacies are accounted for when the charity has entitlement, is reasonably certain of receipt and the amount is measurable Membership subscription income is deferred over the subscription period

Income from sale of goods or services is the amount derived from ordinary activities and net of VAT

#### (d) Resources expended

Expenditure is recognised on an accruals basis and includes VAT where not recoverable Costs not attributable to a specific area of activity are allocated to the Statement of Financial Activities on the basis of staff time spent on each area of activity

Costs of generating funds comprise fundraising expenditure, investment manager's fees and, in the consolidated financial statements, the expenditure incurred by Radar Promotions Limited

Charitable activities expenditure includes services supplied identifiable as wholly or mainly in support of the charity's objectives Grants are recognised as committed

Governance costs are those costs relating to compliance with constitutional and statutory requirements

#### (e) Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation Assets with an initial cost of at least £1,000 (excluding VAT) are capitalised Depreciation is charged on a straight line basis to write off the cost of the assets to their estimated residual value over the expected useful economic lives of the assets Useful economic lives are not deemed to be longer than the following in each category

Category	
Office equipment and furniture	4 years
Computer equipment	3 years
Website development and software	3 years

# THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

## Notes to the financial statements

For the year ended 31 March 2012

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### 2 Accounting policies (continued)

#### **Fund accounting**

General funds are unrestricted funds used for furthering the objects of the charity

Designated funds are unrestricted funds which have been set aside by the Trustees at their discretion for specific purposes as shown in note 12(b)

The charity receives monies that are subject to specific conditions imposed by the donor and these are treated as restricted funds. Such income and the related expenditure is separately identified in the charity's Statement of Financial Activities and restricted funds are recorded on the balance sheet. Further details of the individual items within restricted funds are shown in note 12(a)

#### **(g) Leased assets**

Assets held under leasing arrangements that transfer substantially all the risks and rewards of ownership to the Charity are capitalised. The capital element of the related rental obligations is included in creditors. The interest element of the rental obligation is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge. Rentals in respect of all other leases are charged to the Statement of Financial Activities as incurred.

#### **(h) Investments**

Investments have been stated in the balance sheet at market value. Realised and unrealised gains and losses are shown separately in the Statement of Financial Activities.

#### **(i) Pensions**

The charity operates a defined benefit pension scheme (note 15), which is now closed to new members, and a defined contribution pension scheme satisfying stakeholder pension requirements. The costs of providing pensions are charged to the Statement of Financial Activities as incurred for the defined contribution scheme. For the defined benefit scheme, the charity has adopted Financial Reporting Standard 17 for the accounting treatment of retirement benefits. The effect of this is to recognise the pension scheme asset/liability on the balance sheet. The amounts charged to total resources expended are the current service costs, the interest cost and the expected return on the assets. Actuarial gains and losses are recognised immediately after net income/expenditure for the year as other gains and losses in the Statement of Financial Activities.

#### **(j) Cash flow statement**

The charity has taken advantage of the exemptions available and not produced a cash flow statement on the grounds of size.

#### **(k) Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiary Radar Promotions Ltd gift aids available profits to the charity.

# THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

## Notes to the financial statements

For the year ended 31 March 2012

### 3 Incoming resources

	9 months to 31.12.2011 £	12 months to 31 03 2011 £
Voluntary income		
Trust grants	42,669	17,730
General donations	44,235	37,948
Legacies	(1,529)	196,795
	<u>85,375</u>	<u>252,473</u>
(b) Activities for generating funds	9 months to 31.12.2011 £	12 months to 31 03 2011
Premises rental	34,391	69,998
Other income	18,750	13,449
	<u>53,141</u>	<u>83,447</u>
(c) Member Services	9 months to 31.12.2011 £	12 months to 31 03 2011 £
Membership income and fees	14,940	36,724
Opportunities for Volunteers distributable grant received	297,963	290,349
	<u>312,903</u>	<u>327,073</u>

# THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

## Notes to the financial statements

For the year ended 31 March 2012

### 3 Incoming resources (continued)

	9 months to 31.12 2011 £	12 months to 31 03 2011 £
(d) Promoting Social Inclusion		
Unrestricted		
Publications and Radar keys	68,819	56,467
Other	<u>29,376</u>	<u>167,962</u>
Total Unrestricted	<u>98,195</u>	<u>224,429</u>
Restricted		
City Bridge	31,250	40,000
Department of Communities and Local Government – Empowerment	123,000	177,000
Department of Education	16,288	-
Department of Health – Strategic Partnership	220,000	220,000
Elton John Aids Foundation	(15,380)	58,500
Comic Relief	19,929	19,930
Esmee Fairbairn Foundation	19,000	19,000
BBC Children in Need	12,848	15,703
Four Acre Trust	-	9,000
Young Foundation	<u>-</u>	<u>77,534</u>
Total Restricted	<u>426,935</u>	<u>636,667</u>
Total	<u><u>525,130</u></u>	<u><u>861,096</u></u>

# THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

## Notes to the financial statements

For the year ended 31 March 2012

### 4 Trading subsidiary

The group makes contributions to defined contribution pension scheme arrangements on behalf of employees. The defined contribution pension cost was nil (2011 £13,782). The Charity also operates a defined benefit pension scheme, which is closed to new members and which is funded by the payment of contributions to a separately administered fund. A full actuarial valuation was carried out at 31 March 2010 and updated to 31 March 2011 by a qualified independent actuary and new contribution rates have been agreed.

	9 months to 31.12.2011 £	12 months to 31 03 2011 £
Advertising	145,769	206,684
Sponsorship	53,000	147,314
Book sales	34,885	37,502
Training	-	131,670
Total turnover	233,654	523,170
Cost of sales	(203,759)	(438,900)
Gross profit	29,895	84,270
Operating expenses	(118,375)	(155,864)
Net expenditure to the Group	(88,480)	(71,594)
Amounts payable to Radar	-	(7,800)
Management charge	-	(7,800)
Loss on ordinary activities before interest	(88,480)	(79,394)
Interest	-	(1,056)
Loss on ordinary activities before taxation	(88,480)	(80,450)
Taxation	-	556
Loss on ordinary activities after taxation	(88,480)	(79,894)
Payment to Radar under gift aid	-	-
Retained loss for the year	(88,480)	(79,894)
<b>Net liabilities</b>	<b>(261,845)</b>	<b>(173,365)</b>

£0 (2011 £6,200) of operating expenses is included within governance costs on the face of the Statement of Financial Activities



THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

Notes to the financial statements

For the year ended 31 March 2012

5 Resources expended

	Costs of generating voluntary income £	Advice and publications £	Member services £	Promoting Social Inclusion £	Research & advocacy £	Unification £	Governance £	Trading Subsidiary £	9 months to 31 12,2011 £
Costs directly allocated to activities									
Staff Costs	3,338	706	3,236	23,234	-	-	-	-	30,514
Other	15,224	13,322	442	529,063	-	-	32,536	-	590,587
	18,562	14,028	3,678	552,297	-	-	32,536	-	621,100
Support costs allocated to activities									
Staff costs	29,910	29,910	49,851	73,779	-	9,970	5,982	-	199,402
Premises	20,226	20,226	33,710	49,891	-	6,742	4,045	-	134,840
Other	16,721	16,720	27,866	41,244	-	5,573	3,344	-	111,468
	66,857	66,856	111,427	164,914	-	22,285	13,371	-	445,710
Trading subsidiary	-	-	-	-	-	-	-	322,134	322,134
Total resources expended	85,419	80,884	115,105	717,211	-	22,285	45,907	322,134	1,388,945
12 months to 31 03 11	49,023	12,659	340,572	899,134	249,156	-	43,356	588,008	2,181,908

# THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

## Notes to the financial statements

For the year ended 31 March 2012

<b>6</b>	<b>Net outgoing/incoming resources for the year</b>	<b>31.12.2011</b>	<b>31 03 2011</b>
		<b>£</b>	<b>£</b>
	These are stated after charging		
	Depreciation of tangible fixed assets	<b>11,955</b>	6,000
	Auditor's remuneration		
	- Audit	<b>5,250</b>	12,000
	- Taxation services	-	950
	- Other services	-	500
	Leasehold property rent	<b>84,705</b>	117,760

<b>7</b>	<b>Staff and Trustees</b>	<b>31.12.2011</b>	<b>31 03 2011</b>
		<b>£</b>	<b>£</b>
<b>(a)</b>	<b>Staff costs</b>		
	Wages and salaries	<b>332,761</b>	519,169
	Social security costs	<b>26,095</b>	47,507
	Pension costs	<b>43,050</b>	9,695
	FRS 17 adjustment	<b>(61,000)</b>	-
		<b>340,906</b>	576,371

In addition to the above staff costs, £49,009 was paid in respect of sales services, accounting, company secretarial and seconded services to entities not regarded as employees of the group (2011 £61,255)

£37,687 (2011 £144,768) of staff costs for the subsidiary company have been included in trading subsidiary expenditure in the consolidated statement of financial activities

The average number of staff of the group during the year was 17 (2011 17)

Analysis of average number of staff by function	<b>Total</b>	<b>Total</b>
	<b>31.12.2011</b>	<b>31 03 2011</b>
Chief Executive's Office	<b>2</b>	2
Finance, Human Resources, IT and administration	<b>2</b>	2
Direct charitable activity	<b>8</b>	8
Income generation	<b>1</b>	1
Radar Promotions Limited	<b>1</b>	4
	<b>14</b>	17

One employee received emoluments between £60,000 and £70,000 during the year (2011 1)

One employee of Radar was employed during the year and seconded in full to the Department of Work and Pensions. There is no cost to Radar and the employee has not been included in the staff costs and staff numbers

## **(b) Trustees**

11 Trustees (2011 11), were reimbursed during the period for travel and other necessary costs incurred during the period in connection with the work of the Charity. Amounts reimbursed and paid on behalf of Trustees during the year totalled £543 (2011 £1,599). No Trustees received any remuneration for their services during the year (2011 £nil)

# THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

## Notes to the financial statements

For the year ended 31 March 2012

### 8 Tangible fixed assets

#### Group

	Equipment and Furniture £	Website development and software £	Total £
<b>Cost</b>			
At 1 April 2011	120,859	59,645	180,504
Additions	-	8,056	8,056
Disposals	(73,114)	-	(73,114)
Transfer to Disability Rights UK	(47,745)	(67,701)	(115,446)
At 31 March 2012	-	-	-

#### Depreciation

	96,267	-	96,267
Charge for year	5,752	6,203	11,955
Disposals	(73,114)	-	(73,114)
Transfer to Disability Rights UK	(28,905)	(6,203)	(35,108)
At 31 March 2012	-	-	-

#### Net book value

At 31 March 2012	-	-	-
At 31 March 2011	24,592	59,645	84,237

	Equipment and Furniture £	Website development and software £	Total £
<b>Charity</b>			
<b>Cost</b>			
At 1 April 2011	120,859	55,556	176,415
Additions	-	4,036	4,036
Disposals	(73,114)	-	(73,114)
Transfer to Disability Rights UK	(47,745)	(59,592)	(107,337)
At 31 March 2012	-	-	-

#### Depreciation

	96,267	-	96,267
Charge for year	5,752	6,203	11,955
Disposals	(73,114)	-	(73,114)
Transfer to Disability Rights UK	(28,905)	(6,203)	(35,108)
At 31 March 2012	-	-	-

#### Net book value

At 31 March 2012	-	-	-
At 31 March 2011	24,592	55,556	80,148

# THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

## Notes to the financial statements

For the year ended 31 March 2012

9 Fixed asset investments Group	The Group		The Charity	
	2012 Total	2011 Total	2012 Total £	2011 Total £
Market value at 1 April 2011	6,055	6,055	6,057	6,057
Transfer to Disability Rights UK 1 January 2012	(6,055)	-	(6,057)	-
Total	-	-	-	-
Historical cost	-	6,055	-	6,057

### Investments comprise

Group	The Group		The Charity	
	2012 £	2011 £	2012 £	2011 £
UK unlisted shares	5,142	5,142	5,142	5,142
UK fixed interest	913	913	913	913
Investment in subsidiary	-	-	2	2
	6,055	6,055	6,057	6,057
Transfer to Disability Rights UK	(6,055)	-	(6,057)	-
Total	-	6,055	-	6,057

### Investments representing over 5% by value of the portfolio comprise:

	The Group		The Charity £	
	2012	2011	2012	2011
Help cards	-	5,142	-	5,142
Santander Preference Shares	-	913	-	913
	-	6,055	-	6,055

## 10 Debtors

	Group		Charity	
	2012 £	2011 £	2012 £	2011 £
Trade debtors	69,831	435,752	9,814	94,821
Accrued income	193	120,417	1,478	120,417
Amount due from subsidiary undertaking	-	-	165,481	311,294
Other	31,767	-	30,399	-
Prepayments	56,911	13,866	10,612	13,038
	158,702	570,035	217,784	539,570
Transfer to Disability Rights UK	(158,702)	-	(217,784)	-
	-	570,035	-	539,570

**THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"**

**Notes to the financial statements**

**For the year ended 31 March 2012**

**11 Creditors** Amounts falling due within one year

	Group 2012 £	2011 £	Charity 2012 £	2011 £
Trade creditors	107,673	230,811	40,269	120,228
Amounts receivable in advance of publications	4,002	66,444	3,376	-
Taxation and social security	39,472	62,967	13,410	26,645
Accruals and deferred income	313,399	84,986	169,185	72,578
	464,546	445,208	226,240	219,451
Transfer to Disability Rights UK	(464,546)	-	(226,240)	-
	-	445,208	-	219,451

**12 Restricted and designated funds**

**Restricted funds  
Group and Charity**

	At 1 April 2011 £	Incoming resources £	Outgoing resources & losses £	At 31 December 2011 £	Transfer to Disability Rights UK £	Balance at 31 March 2012 £
Department of Health - Opportunities for Volunteers	17,387	297,963	(268,814)	46,536	(46,536)	-
Department of Health - Strategic Partnership	-	220,000	(186,155)	33,845	(33,845)	-
Leadership & Empowerment DCLG	-	123,000	(112,550)	10,450	(10,450)	-
Leadership & Empowerment - Trust for London	3,333	31,250	(20,646)	13,937	(13,937)	-
Leadership & Empowerment - Comic Relief	12,621	19,929	(27,604)	4,946	(4,946)	-
Leadership & Empowerment - BBC Children in Need	15,703	12,848	(19,480)	9,071	(9,071)	-
Elton John Aids Foundation	23,291	(15,380)	(7,911)	-	-	-
Esmée Fairbairn Foundation	8,585	19,000	(27,585)	-	-	-
Making it Personal	-	16,288	(12,780)	3,508	(3,508)	-
Four Acre Trust	9,000	-	(9,000)	-	-	-
Young Foundation	12,000	-	(12,000)	-	-	-
	101,920	724,898	(704,525)	122,293	(122,293)	-

Included in the expenditure above are grants payable to Institutions in furtherance of the Charity's objectives as follows

	2012 £
Peter Bedford Housing	34,687
Action Disability	29,255
Shaw Trust	33,009
Choice of Hackney	34,964
Derbyshire Coalition for Independent Living	29,431
DISH and Disability Cambridge	35,192
Asian People's Disability Alliance	37,276
The Rose Road Association	35,000
Administration costs	268,814

## THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

### Notes to the financial statements

For the year ended 31 March 2012

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#### 12 Restricted and designated funds (continued)

All the above grants were paid from restricted funds supplied by the Department of Health under its Opportunities for Volunteers programme

##### **Restricted funds**

**Department of Health - Opportunities for Volunteers.** This is a DOH sponsored project administered by Radar with funds from the DOH to support small disability organisations specifically to increase the involvement of volunteers in local projects

**Department of Health - Strategic Partnership.** This is a joint project with The National Centre for Independent Living and Shaping Our Lives and aims to share knowledge of health and social care policy amongst disability groups and to feed intelligence to the Department of Health

**Department for Communities and Local Government Empowerment Project.** This project delivers leadership development programmes for disabled people and regional empowerment forums to give voice to groups and individuals so that they can influence good practice locally

**Trust for London.** This project's objective is to promote and encourage future leaders from disabled people amongst the black and minority ethnic communities within London

**Comic Relief.** Comic Relief provide the programme costs for a series of residential leadership events for young disabled people, primarily those with a mental health impairment

**BBC Children in Need.** This project has its focus on leadership activity amongst young disabled people in Yorkshire. The funds provide Radar with programme costs

**Elton John Aids Foundation (EJAF).** EJAF fund Radar to enable life coaching for people living positively with HIV/AIDS. The primary goal is to boost service users self confidence and help them back into work

**Esmée Fairbairn Foundation.** Esmée Fairbairn provide funds that enable Radar to employ a part time Leadership and Empowerment Assistant

**Making it Personal** Funding from the Department of Education to produce a guide and handbook for local authority communities and parents of disabled children about personal budget

**Four Acre Trust.** The Four Acre Trust provide Radar with the salary costs necessary to employ a Leadership Manager delivering on the BBC Children in Need and Comic Relief funded projects

**Young Foundation.** The Young Foundation provide the resources that enable Radar to run a series of Leadership events for young disabled people

# THE ROYAL ASSOCIATION FOR DISABILITY RIGHTS "RADAR"

## Notes to the financial statements

For the year ended 31 March 2012

### 12 Restricted and designated funds (continued)

#### (b) Designated funds Group and Charity

	2012 £	2011 £
At 1 April 2011	32,707	58,986
Transfer to general fund	<u>(32,707)</u>	<u>(26,279)</u>
At 31 December 2011	<u>-</u>	<u>32,707</u>

### 13

Fund balances transferred on the 31 December 2011 were represented by

	Unrestricted funds General £	Restricted funds £	Total £
Fixed assets	80,338	-	80,338
Investments	6,055	-	6,055
Net current assets	<u>(180,128)</u>	<u>122,293</u>	<u>(57,835)</u>
Net assets	<u>(93,735)</u>	<u>122,293</u>	<u>28,558</u>

### 14 Financial commitments

The annual commitment for the group under non-cancellable operating leases as at 31 December 2011 was as follows

	Equipment		Land and buildings	
	31.12.2011 £	31 03 2011 £	31.12.2011 £	31 3 2011 £
Leases expiring Within two to five years	<u>5,054</u>	<u>5,054</u>	<u>88,000</u>	<u>96,000</u>

# **The Royal Association of Disability Rights "RADAR"**

## **Notes to the financial statements**

**For the year ended 31 March 2012**

### **15 Defined benefit pension scheme**

The group makes contributions to a defined contribution pension scheme on behalf of employees. The defined contribution pension cost was £13,782 (2011: £13,782). The Charity also operates a defined benefit pension scheme, which is closed to new members and which is funded by the payment of contributions to a separately administered fund. A full actuarial valuation was carried out at 31 March 2010 and updated to 31 March 2011 by a qualified independent actuary and new contribution rates were agreed.

The employee benefit obligations recognised in the balance sheet are as follows:

	Defined benefit pension plans	
	2012 £'000	2011 £'000
Present value of funded obligations	(6,162)	(5,387)
Fair value of plan assets	<u>5,271</u>	<u>5,223</u>
	(891)	(164)
Present value of unfunded obligations	-	-
Unrecognised past service cost	<u>-</u>	<u>-</u>
Deficit	(891)	(164)
Related deferred tax asset	<u>-</u>	<u>-</u>
Net liability	<u><u>(891)</u></u>	<u><u>(164)</u></u>
Amounts in the balance sheet		
Liabilities	(891)	(164)
Assets	<u>-</u>	<u>-</u>
Net liability	<u><u>(891)</u></u>	<u><u>(164)</u></u>

Amounts recognised in net incoming resources are as follows:

	Defined benefit pension plans	
	2012 £'000	2011 £'000
Current service cost	-	-
Interest on obligation	292	296
Expected return on plan assets	(279)	(301)
Past service cost	-	-
Losses on curtailments and settlements	<u>-</u>	<u>-</u>
Total	<u><u>13</u></u>	<u><u>(5)</u></u>
Actual return on plan assets	<u><u>132</u></u>	<u><u>306</u></u>



**The Royal Association of Disability Rights "RADAR"**

**Notes to the financial statements**

**For the year ended 31 March 2012**

**15 Defined benefit pension scheme (continued)**

Changes in the present value of the defined benefit obligation are as follows

	Defined benefit pension plans	
	2012	2011
	£'000	£'000
Opening defined benefit obligation	5,387	5,469
Service cost	-	-
Interest cost	292	296
Actuarial losses / (gains)	641	(215)
Losses (gains) on curtailments	-	-
Liabilities extinguished on settlements	-	-
Liabilities assumed in a business combination	-	-
Exchange differences on foreign plans	-	-
Benefits paid	(158)	(163)
Closing defined benefit obligation	<u>6,162</u>	<u>5,387</u>

Changes in the fair value of plan assets are as follows

	Defined benefit pension plans	
	2012	2011
	£'000	£'000
Opening fair value of plan assets	5,223	5,032
Expected return	279	301
Actuarial gains and (losses)	(147)	5
Assets distributed on settlements	-	-
Contributions by employer	74	48
Assets acquired in a business combination	-	-
Exchange differences on foreign plans	-	-
Benefits paid	(158)	(163)
	<u>5,271</u>	<u>5,223</u>

The group expects to contribute £80,796 to its defined benefit pension plan in the year ended 31 March 2013

The major categories of plan assets as a percentage of total plan assets are as follows

	2012	2011
	%	%
Equities (split into material classes eg European, North American)	5.3%	6.4%
Bonds (split into material classes eg European, North American)	2.0%	3.7%
Cash	1.8%	2.9%
Annuities	<u>4.6%</u>	<u>5.5%</u>

# The Royal Association of Disability Rights "RADAR"

## Notes to the financial statements

For the year ended 31 March 2012

### 15 Defined benefit pension scheme (continued)

Principal actuarial assumptions at the balance sheet date (expressed as weighted averages)

	2012 %	2011 %
Discount rate at the end of the year	4.6%	5.5%
Pension increases in payment	3.0%	3.2%
RPI increases	3.2%	3.5%
CPI increases	2.2%	2.9%
Mortality	1.2%	1.2%

SIPA with CMI\_2011 projections and a long term rate of 1.2% pa

Amounts for the current and previous four periods are as follows

	2012 £'000	2011 £'000	2010 £'000	2009 £'000	2008 £'000
<i>Defined benefit pension plans</i>					
Fair value of scheme Assets	5,271	5,223	5,032	3,848	4,563
Value of Liabilities (funded obligation)	6,162	5,387	5,469	3,987	4,009
Recognised surplus/(deficit)	(891)	(164)	(437)	(139)	116
Unrecognised surplus/(deficit)	-	-	-	-	438
Experience gain/(loss) on liabilities	-	54	-	-	43
Experience gain/(loss) on assets	(147)	5	1,097	(893)	(260)

### 16 Related party transactions

During the year Agues Fletcher (Vice Chair) was paid for consultancy services to Radar