

COMPANY REGISTRATION NUMBER 2053860  
CHARITY NUMBER 517954



## The Nottingham Regional Society for Adults and Children with Autism

### Financial Statements

31 March 2011



#### **MACINTYRE HUDSON LLP**

Chartered Accountants & Statutory Auditor  
Lyndale House, Ervington Court  
Meridian Business Park  
Leicester  
LE19 1WL

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## NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

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<b>Contents</b>	<b>Page</b>
Report of the Council of Management	1 – 5
Auditor's Report	6
Consolidated Statement of Financial Activities	7
Consolidated and Charity Balance Sheet	8
Consolidated Cash Flow Statement	9
Notes to the Financial Statements	10 – 22

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## NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

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### Report of the Council of Management for the year ended 31 March 2011

The Council of Management presents its report and audited financial statements for the year ended 31 March 2011

### Reference and Administrative Information

<b>Registered charity name</b>	Nottingham Regional Society for Adults and Children with Autism
<b>Other name used by the charity</b>	NORSACA
<b>Charity registration number</b>	517954
<b>Company registration number</b>	2053860
<b>Registered office and operational address</b>	Park Hall Autism Resource Centre Park Road Bestwood Village Nottingham NG6 8TQ
<b>Council of Management</b>	K Doble (Chair) M James (Treasurer) G Paechter J Bateman O Gray T Mader M Reeve R Reeve J Shenton K Udall M Lyons

S Pearce resigned as a member of the Council of Management on 11 October 2010

<b>Company Secretary</b>	K Braithwaite
<b>Executive Management Team</b>	P Christie – Director of Children and Young People's Services F Parsons – Director of Adult and Young People's Services P Carpenter – Director of Strategic Business Development M Allen – Principal of Sutherland House School K Braithwaite – Finance Manager
<b>Auditor</b>	MacIntyre Hudson LLP Chartered Accountants & Statutory Auditor Lyndale House Ervington Court Harcourt Way Meridian Business Park Leicester LE19 1WL
<b>Bankers</b>	Lloyds TSB Bank Plc 4 Romulus Court Meridian East Leicester LE19 7YG

### **Structure, Governance and Management**

The organisation is a charitable company limited by guarantee. The charity was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association. The Council of Management are the trustees for the purposes of charity law and the directors for the purposes of company law.

Most Council of Management members are already familiar with the practical work of the charity through their involvement with family members. New Council of Management members are invited and encouraged to attend training sessions to familiarise themselves with the charity and the context in which it operates. This training covers issues such as the obligations of the Council of Management members, the main documents which set out the operational framework of the charity, the current financial position and reserves of the charity and any future plans and objectives. New Council of Management members are given a range of information leaflets detailing the services on offer, together with copies of the most current annual financial report. All Council of Management members are encouraged to visit the school and adult care centres on a regular basis and to take part in other organised activities.

During the period under review the Council of Management delegated the day to day running of the charity to the Executive Management Team and the following Committees:

- Adult and Young People's Services Management Committee
- Children and Young People's Services Management Committee
- Business and Finance Management Committee

The charity wholly owns a trading subsidiary, Sutherland House (Trading) Limited, which pays all its profit to the charity by deed of covenant. The principal activity of the subsidiary is the provision of education services for children with autism or a related condition.

The Risk Assessment Working Group identified a list of risks to the charity, grading them on a scale of 0 to 20. These identified risks are reviewed annually, and measures put in place to mitigate those of a higher grading.

### **Objectives and activities**

The charity, operating under its working name of NORSACA, exists to serve people with an autistic-spectrum disorder and their families and carers in Nottinghamshire and in the neighbouring counties.

The charity's objective is to ensure that people whose lives are affected by an autistic-spectrum disorder, or a related condition, receive services most appropriate to their needs and as a result enjoy the highest possible quality of life.

In developing our objectives and planning our services, the Council of Management has considered the Charity Commission's guidance on public benefit. By working closely with local authorities, the group aims to tailor services to meet areas of need otherwise not provided for.

NORSACA recognises that service users are people with an autistic-spectrum disorder, each with their own character and with their own specific and personal needs. It further recognises that the families and carers involved have needs to be taken into account. These needs are seen as positive contributions to the variety of richness of relationships within the charity and its service users. In shaping and reviewing services, NORSACA considers how service users' individuality, expressed gender, age, marital status, disability, sexual orientation, race, religious belief, colour, political conviction, ethnic or national origin can be affirmed in the delivery of services they access.

The Adult and Young People's Services Management Committee offers the following services:

- Residential provision at
  - Whitegates
  - Park Place
  - Carlton Road
  - The Poplars
  - Beechwood
  - Linby Drive

### **Objectives and activities continued**

- Day service and continuing education at
  - Raines Avenue
  - Whitegates College
  - Hamilton Lodge
  - Mundy Street
  - Tall Trees
- Support for independent living schemes in Worksop, Bolsover and Heanor
- Respite, outreach and support services from bases within Nottinghamshire and Derbyshire

The Children and Young People's Services Management Committee offers the following services

- Sutherland House School, providing day places to children on five sites
- Training for parents and professionals
- The Elizabeth Newson Centre offers the following services
  - Diagnosis and assessment of children with disorders of development and communication
  - Follow-up work with children, families and others involved
  - Information dissemination - the centre has its own publication list of papers, booklets and other information
  - Research, which includes an evaluation of the service itself
- The Early Communication and Autism Partnership, run in partnership with the Local Authority and the National Health Service

The charity's central office at the Park Hall Autism Resource Centre, overseen by the Executive Management Team, performs the following services and functions

- Advice and information for people with an autistic-spectrum disorder, their families and involved professionals
- Out of school hours play activities and support for children
- Counselling for people affected by autism
- Activities such as a summer play scheme, parent workshops and siblings groups
- Fundraising
- Administration and finance

### **Achievements and Performance**

The charity continues to provide the services detailed above by working closely with parents and families, the local authorities and other professionals. Our success is measured by the quality of life enjoyed by our service users, as indicated by the response of service users and their families, and continuing high ratings from regulatory authorities.

Sutherland House School has achieved specialist school status and this year received a second Ofsted report in which it was reported as outstanding. It has continued to develop the provision of educational services. This includes the development of emphasis on social and emotional well-being of pupils and students.

Within Adult and Young People's Services, Whitegates College commenced a partnership with Portland College designed to enable students to reach their full potential in a wider college environment. Unfortunately, this partnership has now finished, putting an end to the provision of further education in NORSACA in the short term.

### **Financial Review**

The group has reported a surplus of £411,240 (2010 a deficit of £370,705) for the year which has been added to reserves, leaving net assets of £3,428,050 (2010 £3,016,810).

The surplus for the year 2010/11 has been generated by increased demand for school and day service placements and by continued control of costs.

The financial forecast for the year 2011/12 shows a surplus, similar to that achieved in 2010/11 based on continued increased demand for day centre services.

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## NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

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### Financial Review continued

Following the improved financial performance in 2010/11 the charitable group's free reserves at 31 March 2011 were £985,693

The charity's principal activities are the provision of adult and children's services for which contract fees are charged to local authorities. The charity adopts a policy of invoicing school fees termly in advance and other fees monthly, and these fees are paid promptly.

While the expected position would be to have 3 months' expenditure in free reserves, it has been found by experience that the charity can operate with just over one month's expenditure in reserves. The Council of Management believes that the financial risk associated with its activities is further mitigated by the underlying value of the charity's property portfolio. At 31 March 2010, the free reserves of the charity were negligible, and it was agreed, at that time, that the financial focus should be to rebuild reserves to a more acceptable level. The financial performance for 2010/11, and the sale of a property after the year end, has resulted in this objective being achieved.

The Council of Management believes that the reserves policy does not need to be amended. This is being kept under constant review.

### Principal Funding Sources

The charity derives the majority of its income from the provision of services, together with grants and donations received for particular projects.

### Investment policy

The Memorandum and Articles of Association give the Council of Management unrestricted powers of investment.

The charity's current investment strategy is to deposit funds in short and medium term interest bearing accounts with UK banks.

### Employees Policy

NORSACA is committed to the principles and practice of equal opportunity in employment for all its employees and applicants for employment.

### Land & Buildings

The freehold land and buildings are included in the Balance Sheet at £3,517,010 being cost less depreciation and amounts written off for impairment.

### Future Plans and Objectives

The charity plans to continue the activities outlined above in the forthcoming year, while continuing to improve the services on offer, and continue to establish the new services developed in 2009/10.

Expansion of the services on offer will be reviewed when the financial climate has improved.

### Further Information

These financial statements should be read in conjunction with the Annual Review, which gives more information on the work carried out by the organisation.

### Responsibilities of the Council of Management

Charity and company law require the Council of Management, as trustees and directors, to prepare the Annual Report and the financial statements for each financial period so that they give a true and fair view of the state of affairs of the charity and of the group as at the balance sheet date and of the group's incoming resources and application of resources, including income and expenditure for the financial period. In preparing these financial statements, the Council of Management should follow best practice and

- select suitable accounting policies and apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and estimates that are reasonable and prudent, and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Council of Management are responsible for maintaining adequate accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable group and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Council of Management are also responsible for safeguarding the assets of the charitable group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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## NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

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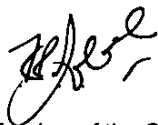
In so far as the Council of Management are aware

- There is no relevant audit information (information needed by the charity's auditor in connection with their report) of which the charity's auditor is unaware, and
- The Council of Management have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditor are aware of that information

### **Auditor**

MacIntyre Hudson LLP will be proposed for re-appointment as the charity's auditor and have expressed their willingness to continue in that capacity

This report was approved by the Council of Management on 12 September 2011 and signed on its behalf by



Member of the Council of Management

Print Name K. R. Doble

## NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE COUNCIL OF MANAGEMENT OF THE NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

We have audited the financial statements of the Nottingham Regional Society for Adults and Children with Autism for the year ended 31 March 2011 which comprise the consolidated Statement of Financial Activities, the group and charity Balance Sheets, the consolidated Cash Flow Statement and related notes. The financial reporting framework that has been applied to their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

#### Respective responsibilities of the Council of Management and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 4, the trustees (who are the directors of the charitable company for 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.

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 (APB'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 NORSACA'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 Council of Management 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 2011 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 the United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

In our opinion the information given in the Report of the Council of Management 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 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company 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.



Lyndale House  
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Leicester LE19 1WL

ROBERT NELSON BA FCA DChA  
(Senior Statutory Auditor)  
For and on behalf of  
MACINTYRE HUDSON LLP  
Chartered Accountants  
& Statutory Auditor

19 September 2011



# NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

## Consolidated Statement of Financial Activities (incorporating an income and expenditure account) for the year ended 31 March 2011

	Note	Unrestricted funds £	Restricted funds £	Year ended 31-Mar-11 £	Year ended 31-Mar-10 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
<i>Voluntary income</i>					
Donations	4	12,722	44,833	57,555	105,196
Grants	5	-	8,798	8,798	80,198
<i>Activities for generating funds</i>					
Subscriptions		2,678	-	2,678	1,053
Investment income	6	16,571	4	16,575	16,544
<b>Incoming resources from charitable activities</b>					
Non Maintained Specialist Schools grants		-	151,689	151,689	178,834
Provision of services		11,689,743	-	11,689,743	10,923,496
<b>Other incoming resources</b>		57,043	97	57,140	62,216
<b>Total incoming resources</b>		<u>11,778,757</u>	<u>205,421</u>	<u>11,984,178</u>	<u>11,367,537</u>
<b>Resources expended</b>	8				
Cost of generating funds		38,399	-	38,399	38,608
Charitable activities		11,316,608	182,215	11,498,823	11,667,507
Governance costs		35,716	-	35,716	32,127
<b>Total resources expended</b>		<u>11,390,723</u>	<u>182,215</u>	<u>11,572,938</u>	<u>11,738,242</u>
<b>Net incoming/(outgoing) resources before transfers</b>		388,034	23,206	411,240	(370,705)
Transfers between funds	9	33,079	(33,079)	-	-
<b>Net income/(expenditure) for the year</b>	10	<u>421,113</u>	<u>(9,873)</u>	<u>411,240</u>	<u>(370,705)</u>
<b>Net movement in funds for the year</b>		421,113	(9,873)	411,240	(370,705)
<b>Total funds brought forward</b>		2,817,427	199,383	3,016,810	3,387,515
<b>Total funds carried forward</b>		<u>3,238,540</u>	<u>189,510</u>	<u>3,428,050</u>	<u>3,016,810</u>

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The accounting policies and notes on pages 10 to 22 form part of these financial statements

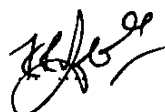
# NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

## Consolidated and Charity Balance Sheet as at 31 March 2011

	Note	Group		Charity	
		31-Mar-11 £	31-Mar-10 £	31-Mar-11 £	31-Mar-10 £
<b>Fixed assets</b>					
Tangible fixed assets	15	3,877,013	4,419,075	3,877,013	4,419,075
Fixed asset investments	16	-	-	3	3
		<u>3,877,013</u>	<u>4,419,075</u>	<u>3,877,016</u>	<u>4,419,078</u>
<b>Current assets</b>					
Current asset investments	17	387,774	-	387,774	-
Debtors	18	1,435,959	1,301,067	1,441,945	845,274
Cash at bank and in hand		186,567	1,349,378	78,510	354,401
		<u>2,010,300</u>	<u>2,650,445</u>	<u>1,908,229</u>	<u>1,199,675</u>
<b>Creditors amounts falling due within one year</b>	19	(892,236)	(2,598,532)	(790,215)	(1,147,815)
<b>Net current assets</b>		<u>1,118,064</u>	<u>51,913</u>	<u>1,118,014</u>	<u>51,860</u>
<b>Total assets less current liabilities</b>		<u>4,995,077</u>	<u>4,470,988</u>	<u>4,995,030</u>	<u>4,470,938</u>
<b>Creditors amounts falling due after more than one year</b>	20	(1,567,027)	(1,454,178)	(1,567,027)	(1,454,178)
<b>Net assets</b>		<u>3,428,050</u>	<u>3,016,810</u>	<u>3,428,003</u>	<u>3,016,760</u>
<b>Funds</b>					
<b>Unrestricted funds</b>	22				
Fixed funds		2,252,847	2,818,780	2,252,847	2,818,780
General funds		985,693	(1,353)	985,646	(1,403)
		<u>3,238,540</u>	<u>2,817,427</u>	<u>3,238,493</u>	<u>2,817,377</u>
<b>Restricted funds</b>	23	189,510	199,383	189,510	199,383
<b>Total funds</b>		<u>3,428,050</u>	<u>3,016,810</u>	<u>3,428,003</u>	<u>3,016,760</u>

## Statement by the Council of Management

These financial statements were approved by the Council of Management on 12 September 2011 and signed on its behalf by



Member of the Council of Management

Print Name K. R. Doble

The accounting policies and notes on pages 10 to 22 form part of these financial statements

# NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

## Consolidated Cash Flow Statement for the year ended 31 March 2011

		Year ended 31-Mar-11 £	Year ended 31-Mar-10 £
	Note		
<b>Reconciliation of net outgoing resources to net cash inflow from operating activities</b>			
Net incoming resources		411,240	(370,705)
Interest receivable		(575)	(544)
Interest charge		53,495	31,424
Depreciation and impairment		200,752	196,150
(Increase)/decrease in debtors		(134,892)	801,964
(Decrease)/increase in creditors		(1,617,318)	307,965
<b>Net cash (outflow)/inflow from operating activities</b>		<b>(1,087,298)</b>	<b>966,254</b>
<b>Cash Flow Statement</b>			
Net cash inflow from operating activities		(1,087,298)	966,254
Returns on investment and servicing of finance	26	(52,920)	(30,880)
Capital expenditure	27	(46,464)	(508,139)
Financing	28	19,705	303,865
<b>(Decrease)/increase in cash in the period</b>		<b>(1,166,977)</b>	<b>731,100</b>
<b>Reconciliation of net cash flow to movement in net funds</b>			
(Decrease)/increase in cash in the period		(1,166,977)	731,100
Cash inflow from increase in debt financing		(19,705)	(303,865)
<b>Change in net funds resulting from cash flows</b>		<b>(1,186,682)</b>	<b>427,235</b>
<b>Net debt at 31 March 2010</b>	29	<b>(250,917)</b>	<b>(678,152)</b>
<b>Net debt at 31 March 2011</b>	29	<b>(1,437,599)</b>	<b>(250,917)</b>

The accounting policies and notes on pages 10 to 22 form part of these financial statements

**Notes forming part of the financial statements for the year ended 31 March 2011**

**1 Accounting policies**

The principal accounting policies are set out below all of which have been applied throughout the current and preceding year

**1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities issued in March 2005 and applicable UK accounting standards

**1.2 Basis of consolidation**

These financial statements consolidate the results of the charity and its wholly owned subsidiary, Sutherland House (Trading) Limited, on a line by line basis. A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act 2006 and paragraph 397 of the SORP

**1.3 Incoming resources**

**Provision of services**

Fees for provision of services are accounted for on an accruals basis. Income is deferred when fees are invoiced in advance of services being performed

**Subscriptions**

Subscriptions are accounted for as received

**Legacies, donations and grants**

Legacies, donations and grants are accounted for when the conditions of entitlement, certainty and measurement are satisfied

**1.4 Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

The cost of generating funds comprises the costs associated with attracting voluntary income

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis

**1.5 Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities at current rates under lease agreements

**1.6 Pension costs**

The charity's contributions towards employees' pension schemes are charged to the Statement of Financial Activities as they become payable

**1.7 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recorded at cost

Depreciation of fixed assets is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the estimated useful economic life of that asset as follows

Freehold buildings	2% per annum straight line
Leasehold improvements	Over the period of the lease
Motor vehicles	35% per annum straight line
Equipment	25% per annum straight line
Freehold land is not depreciated	

## NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

Surpluses or deficits on the disposal of tangible fixed assets are included in the calculation of the operating surplus or deficit

Costs of repairs and maintenance to property together with the expenditure incurred in bringing the buildings up to fire safety regulation are written off in the period in which expenditure is incurred

The charity continually replaces and updates existing equipment. The majority of this expenditure is on small items costing less than £1,000 and no detailed register is kept of these. All items costing under £1,000 are written off to repairs and maintenance in the period in which the expenditure is incurred

### 18 Grants

Grants towards capital expenditure are released to the Statement of Financial Activities over the expected useful life of the asset

### 19 Fund accounting

Unrestricted funds are available for use at the discretion of the Council of Management in furtherance of the general objects of the charity

Fixed funds represent the net book value of the charity's fixed assets less the bank borrowing and mortgages secured on freehold properties. By its nature the fixed fund cannot be used for charitable activities without disposal of the fixed assets it represents

Designated funds are unrestricted funds earmarked by the Council of Management for particular purposes

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal

## 2 Financial activities of the charity

The consolidated Statement of Financial Activities includes those of the charity's wholly owned subsidiary, Sutherland House (Trading) Limited. A summary of the financial activities undertaken by the charity is set out below

	Year ended 31-Mar-11 £	Year ended 31-Mar-10 £
<b>Gross incoming resources</b>	<b>11,982,338</b>	<b>11,364,798</b>
Cost of generating funds	(38,399)	(38,608)
Cost of charitable activities	(11,496,980)	(11,664,771)
Governance costs	(35,716)	(32,127)
<b>Net incoming resources</b>	<b>411,243</b>	<b>(370,708)</b>
Total funds brought forward	3,016,760	3,387,468
Total funds carried forward	<u>3,428,003</u>	<u>3,016,760</u>
<b>Represented by</b>		
Restricted income funds	189,510	199,383
Unrestricted income funds	3,238,493	2,817,377
	<u>3,428,003</u>	<u>3,016,760</u>

## NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

### 3 Financial activities of the subsidiary

The wholly owned subsidiary, Sutherland House (Trading) Limited, which is incorporated in the United Kingdom, provides education services for children with autism or a related condition. The subsidiary pays all of its profits to the charity under a deed of covenant. The charity owns the entire share capital of 3 ordinary shares of £1 each. A summary of the trading results is shown below.

	Year ended 31-Mar-11 £	Year ended 31-Mar-10 £
Turnover	3,932,861	3,708,849
Cost of sales and administrative expenses	(3,932,861)	(3,708,849)
Net profit	-	-
The assets and liabilities of the subsidiary were		
Current assets	774,938	1,451,070
Current liabilities	(774,888)	(1,451,020)
Total net assets	50	50

### 4 Voluntary income Donations

	Unrestricted	Restricted	Year ended 31-Mar-11 Total £	Year ended 31-Mar-10 Total £
BBC Children In Need	-	10,030	10,030	9,895
Sir John Eastwood Foundation	-	2,000	2,000	-
Jones 1986 Charitable Trust	-	-	-	2,000
Charles Littlewood Hill Trust	-	-	-	2,000
Haramend Trust	-	-	-	5,000
Clothworkers' Foundation	-	-	-	40,000
Souter Charitable Trust	-	3,000	3,000	3,000
Boots Charitable Trust	1,000	-	1,000	-
Boshier-Hinton Foundation	-	1,000	1,000	-
Thames Wharf Charity	1,000	-	1,000	-
Big Lottery Fund Grant	-	1,810	1,810	-
J N Derbyshire Trust	-	3,000	3,000	-
Mapperley Golf Club	5,119	-	5,119	-
Natwest Community Fund	1,000	-	1,000	-
Other	4,603	23,993	28,596	43,301
	12,722	44,833	57,555	105,196

# NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

## 5 Voluntary Income: Grants

	Unrestricted	Restricted	Year ended 31-Mar-11 Total	Year ended 31-Mar-10 Total
	£	£	£	£
Vocal Force	-	-	-	14,400
Nottinghamshire County Council	-	8,798	8,798	63,798
Nottingham City Council	-	-	-	2,000
	<u>-</u>	<u>8,798</u>	<u>8,798</u>	<u>80,198</u>

## 6 Investment income

	Unrestricted	Restricted	Year ended 31-Mar-11 Total	Year ended 31-Mar-10 Total
	£	£	£	£
Bank interest	571	4	575	544
Rental income	16,000	-	16,000	16,000
	<u>16,571</u>	<u>4</u>	<u>16,575</u>	<u>16,544</u>

## 7. Deferred income

Deferred income comprises fees invoiced in advance in respect of the provision of services

	Group Fees for provision of services £	Total £	Charity Fees for provision of services £	Total £
At 31 March 2010	1,259,474	1,259,474	27,033	27,033
Amount released to incoming resources	(1,259,474)	(1,259,474)	(27,033)	(27,033)
Amount deferred in the year	61,866	61,866	61,866	61,866
At 31 March 2011 (Note 19)	<u>61,866</u>	<u>61,866</u>	<u>61,866</u>	<u>61,866</u>

NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

8 Resources expended

	Basis of Allocation	Fundraising	Direct Charitable - Unrestricted	Direct Charitable - Restricted	Governance	Year ended 31-Mar-11 Total	Year ended 31-Mar-10 Total
		£	£	£	£	£	£
<b>Costs directly allocated to activities</b>							
Staff costs	Direct	35,811	8,880,044	152,210	20,123	9,088,188	9,394,478
Recruitment, training and courses	Direct	-	94,617	1,464	-	96,081	107,376
Premises and equipment	Direct	-	739,098	20,232	-	759,330	865,460
Direct costs	Direct	2,588	608,145	8,309	430	619,472	545,448
Transport and travel	Direct	-	220,856	-	-	220,856	217,312
Legal and professional	Direct	-	187,052	-	15,163	202,215	102,826
Other costs	Direct	-	332,549	-	-	332,549	277,768
Depreciation and impairment	Direct	-	200,752	-	-	200,752	196,150
Interest paid	Direct	-	52,259	-	-	52,259	24,449
Bank loans and overdraft	Direct	-	1,236	-	-	1,236	6,975
Other loans	Direct	-	-	-	-	-	-
<b>Total resources expended</b>		<b>38,399</b>	<b>11,316,608</b>	<b>182,215</b>	<b>35,716</b>	<b>11,572,938</b>	<b>11,738,242</b>



## NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

### 9 Transfers between funds

The net book value of fixed assets purchased out of restricted funds, where the acquisition of the fixed assets satisfied the donor/grantor imposed restriction on use of funds, is recognised as an unrestricted fund. Transfers between funds have been made to this effect.

### 10. Net income/(expenditure) for the year

This is stated after charging

		Year ended 31-Mar-11 £	Year ended 31-Mar-10 £
Depreciation		200,752	196,150
Auditors' remuneration in respect of current period	for audit services	15,163	12,236
Operating lease rentals	motor vehicles	104,505	83,573
	land and buildings	282,294	263,412
		<u>282,294</u>	<u>263,412</u>

### 11 Staff costs and numbers

Staff costs are as follows

		Year ended 31-Mar-11 £	Year ended 31-Mar-10 £
Salaries and wages		7,861,999	8,059,731
Social security costs		500,084	530,775
Pension contributions		726,105	803,972
		<u>9,088,188</u>	<u>9,394,478</u>

Average number of employees during the year calculated on the basis of full time equivalents was

	Year ended 31-Mar-11	Year ended 31-Mar-10
Teaching staff	88	87
Care staff	229	206
Management and administration	29	30
	<u>346</u>	<u>323</u>

Three employees received emoluments of an annual equivalent of between £60,001 - £70,000 in the year. One employee received emoluments of an annual equivalent of between £80,001 - £90,000 in the year. Total pension contributions paid for the benefit of higher paid staff amounted to £39,852 (2010 £30,204). The number of higher paid staff accruing benefits under the defined benefits scheme was 4 (2010 3).

### 12 Pensions – defined benefits scheme

The charity's employees belong to either the Local Government Pension Scheme or the Teachers' Pension Scheme, which are both defined benefit schemes, the assets of which are held independently by the schemes' trustees. The total pension cost for the period was £726,105 (2010 £803,972). Unpaid contributions at the end of the financial period amounted to £70,472 (2010 £82,308) which has been included in other creditors.

#### Local Government Pension Scheme

The pension cost is assessed every three years in accordance with the advice of independent qualified actuaries using the projected unit method. The last actuarial valuation was undertaken as at 31 March 2010. The actuarial value of the assets represented 84% of the benefits which had accrued to members after allowing for expected increases in earnings. The assumed rate of investment returns was for equities 7.5%, Gilts 4.5% and Bonds & property 5.6%. The rate of salary scale increases was assumed to be 5%. The assumed rate of increase in pensions was 3%.

## NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

### Teachers' Pension Scheme

The pension cost is assessed no less than every four years by the Government Actuary with supporting interim valuations in between. The last full valuation was undertaken as at 31 March 2004. The actuarial valuation of the assets represents 98% of the total liabilities of the scheme. The assumed real rate of return was 3.5% in excess of prices and 2% in excess of earnings. The rate of real earnings growth was assumed to be 1.5%. The assumed gross rate of return was 6.5%. As from 1 January 2007 the standard contribution rate has been assessed at 19.75% plus a supplementary contribution rate of 0.75%, this translates into an employee contribution rate of 6.4% and an employer contribution rate of 14.1%.

### FRS17

Under the definitions set out in Financial Reporting Standard 17, Retirement Benefits, both the Local Government Pension Scheme and the Teachers' Pension Schemes are multi-employer pension schemes. The group is unable to identify the share of the underlying (notional) assets and liabilities of the schemes. Accordingly, the charity has taken advantage of the exemption in FRS17 and has accounted for its contributions to the schemes as if they were defined contribution schemes.

### 13 Remuneration of the Council of Management and related party transactions

No member of the Council of Management received any remuneration during the year (2010 Nil). One member of the Council of Management received reimbursement of travelling expenses during the year in the sum of £149 (2010 nil).

No member of the Council of Management or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2010 Nil).

### 14 Taxation

As a charity The Nottingham Regional Society for Adults and Children with Autism is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

### 15 Tangible fixed assets

Group and charity	Freehold land & buildings	Leasehold improvements	Vehicles & equipment	Total
<b>Cost</b>	£	£	£	£
At 31 March 2010	4,910,719	427,779	689,648	6,028,146
Additions	14,470	2,009	29,985	46,464
Disposals	(4,212)	-	(82,145)	(86,357)
To current assets	(611,310)	-	-	(611,310)
At 31 March 2010	<u>4,309,667</u>	<u>429,788</u>	<u>637,488</u>	<u>5,376,943</u>
<b>Depreciation</b>				
At 31 March 2010	921,986	160,560	526,525	1,609,071
Charge for the period	98,420	30,697	71,635	200,752
Eliminated on disposals	(4,212)	-	(82,145)	(86,357)
To current assets	(223,536)	-	-	(223,536)
At 31 March 2010	<u>792,658</u>	<u>191,257</u>	<u>516,015</u>	<u>1,499,930</u>
<b>Net book value</b>				
At 31 March 2011	<u>3,517,009</u>	<u>238,531</u>	<u>121,473</u>	<u>3,877,013</u>
At 31 March 2010	<u>3,988,733</u>	<u>267,219</u>	<u>163,123</u>	<u>4,419,075</u>

# **NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM**

## **16 Fixed asset investments**

<b>Charity</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Unlisted investment in subsidiary undertaking (see note 3)	<u><b>3</b></u>	<u><b>3</b></u>

## **17 Current asset investments**

	<b>Group</b>		<b>Charity</b>	
	<b>2011</b>	<b>2010</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Freehold land and buildings held for sale	<u><b>387,774</b></u>	<u><b>-</b></u>	<u><b>387,774</b></u>	<u><b>-</b></u>
	<u><b>387,774</b></u>	<u><b>-</b></u>	<u><b>387,774</b></u>	<u><b>-</b></u>

Land and buildings with a net book value of £387,774 have been transferred from fixed assets to current asset investments. The land and buildings were sold on 12 August 2011 for £470,000

## **18 Debtors**

	<b>Group</b>		<b>Charity</b>	
	<b>2011</b>	<b>2010</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Service debtors and accrued income	<b>1,359,825</b>	<b>1,222,658</b>	<b>692,944</b>	<b>766,565</b>
Other debtors	<b>11,478</b>	<b>22,551</b>	<b>11,478</b>	<b>22,551</b>
Amount owed by subsidiary undertaking	<b>-</b>	<b>-</b>	<b>672,867</b>	<b>300</b>
Prepayments	<u><b>64,656</b></u>	<u><b>55,858</b></u>	<u><b>64,656</b></u>	<u><b>55,858</b></u>
	<u><b>1,435,959</b></u>	<u><b>1,301,067</b></u>	<u><b>1,441,945</b></u>	<u><b>845,274</b></u>

## **19 Creditors amounts falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2011</b>	<b>2010</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank loans (secured)	<b>57,139</b>	<b>133,347</b>	<b>57,139</b>	<b>133,347</b>
Mortgages on freehold property (secured)	<b>-</b>	<b>12,770</b>	<b>-</b>	<b>12,770</b>
Other taxation and social security	<b>520,390</b>	<b>389,695</b>	<b>420,569</b>	<b>174,018</b>
Other creditors	<b>-</b>	<b>585,980</b>	<b>-</b>	<b>585,981</b>
Accruals	<b>252,841</b>	<b>217,266</b>	<b>250,641</b>	<b>214,666</b>
Deferred income (Note 7)	<u><b>61,866</b></u>	<u><b>1,259,474</b></u>	<u><b>61,866</b></u>	<u><b>27,033</b></u>
	<u><b>892,236</b></u>	<u><b>2,598,532</b></u>	<u><b>790,215</b></u>	<u><b>1,147,815</b></u>

## NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

### 20 Creditors amounts falling due after more than one year

	Group		Charity	
	2011	2010	2011	2010
	£	£	£	£
Bank loans (secured)	1,567,027	1,426,492	1,567,027	1,426,492
Mortgages on freehold property (secured)	-	27,686	-	27,686
	<u>1,567,027</u>	<u>1,454,178</u>	<u>1,567,027</u>	<u>1,454,178</u>

### 21 Maturity analysis of borrowings and security

Bank loans and mortgages are secured on the charity's freehold properties. The total amount of security given at 31 March 2011 was £1,624,166, which represents 46% of the value of the freehold property assets charged/mortgaged (2010 £1,600,295 and 59%). The maturity analysis of borrowings is as follows

	Group		Charity	
	2011	2010	2011	2010
	£	£	£	£
<b>Bank loans</b>				
Repayable by monthly instalments as follows				
In one year or less	57,139	133,347	57,139	133,347
Between one and two years	59,231	130,804	59,231	130,804
Between two and five years	182,987	392,412	182,987	392,412
After more than five years	1,324,809	903,276	1,324,809	903,276
	<u>1,624,166</u>	<u>1,559,839</u>	<u>1,624,166</u>	<u>1,559,839</u>
<b>Mortgages</b>				
Repayable by monthly instalments as follows				
In one year or less	-	12,770	-	12,770
Between one and two years	-	12,770	-	12,770
Between two and five years	-	12,356	-	12,356
After more than five years	-	2,560	-	2,560
	<u>-</u>	<u>40,456</u>	<u>-</u>	<u>40,456</u>

During the year, the existing loans and mortgages were repaid using loan finance from Lloyds TSB Bank Plc. The loan funding is now as follows

Floating rate loan of £1,115,000 over 20 years at 2.32% above the base rate

Fixed rate loan of £505,000 over 10 years at 6.58%

Overdraft facility of £400,000 at 2.1% above base rate due to be reviewed 31 March 2012

### 22 Movement in unrestricted funds

Group	Balance at 31 March 2010 £	Transfer between funds £	Movement in resources		Balance at 31 March 2011 £
			Incoming £	Outgoing £	
Fixed funds	2,818,780	(565,933)	-	-	2,252,847
General funds	(1,353)	599,012	11,778,757	(11,390,723)	985,693
<b>Total unrestricted funds</b>	<u>2,817,427</u>	<u>33,079</u>	<u>11,778,757</u>	<u>(11,390,723)</u>	<u>3,238,540</u>

# NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

## Charity

	Balance at 31 March 2010 £	Transfer between funds £	Movement in resources Incoming £	Outgoing £	Balance at 31 March 2011 £
Fixed funds	2,818,780	(565,933)			2,252,847
General funds	(1,403)	599,012	11,776,917	(11,388,880)	985,646
<b>Total unrestricted funds</b>	<b>2,817,377</b>	<b>33,079</b>	<b>11,776,917</b>	<b>(11,388,880)</b>	<b>3,238,493</b>

## 23 Movement in restricted funds

### Group and charity

	Balance at 31 March 2010 £	Incoming resources £	Outgoing resources £	Transfers between funds £	Balance at 31 March 2011 £
Richard and Mary Palmer Trust	10,805	101	-	-	10,906
Playscheme	3,031	18,828	(21,859)	-	-
Parenting Fund	11,464	-	-	-	11,464
Siblings Group	1,297	2,850	(1,504)	-	2,643
Communications Aids Project	2,482	-	(2,482)	-	-
Specialist School Grant	-	60,000	(60,000)	-	-
NMSS Grants	58,158	91,689	(60,599)	(18,905)	70,343
Notts Path Finder Capital Grant	55,000	-	-	(6,174)	48,826
Whitegates Jacuzzi	18,250	-	(9,123)	-	9,127
Dreams to Memories	500	10,200	(500)	-	10,200
Ivy House Drop In	1,750	3,000	(3,265)	-	1,485
Browne Jacobson - Art Exhibition	651	-	(320)	(331)	-
Other	15,160	14,257	(100)	(9,594)	19,723
Vocal Force Project	14,400	-	(12,478)	-	1,922
Phil Carpenter Mount Kilimanjaro Walk	1,935	520	-	-	2,455
Mundy Street Sensory Room	4,500	1,750	(7,844)	1,594	-
Big Lottery Fund Grant	-	1,810	(2,141)	331	-
Carlton Playground	-	416	-	-	416
	<b>199,383</b>	<b>205,421</b>	<b>(182,215)</b>	<b>(33,079)</b>	<b>189,510</b>

### Purpose of Restricted Funds

Richard and Mary Palmer Trust	<ul style="list-style-type: none"> <li>Fund established to contribute towards the cost of diagnostic assessment, where alternative funding is unavailable</li> </ul>
Playscheme	<ul style="list-style-type: none"> <li>Donations received to fund annual summer holiday playscheme for autistic children</li> </ul>
Parenting Fund	<ul style="list-style-type: none"> <li>Donation received to fund program to assist and support the parents of autistic children and adults</li> </ul>
Siblings Group	<ul style="list-style-type: none"> <li>Donation received to operate an annual support group for siblings of autistic children</li> </ul>
Communications Aids Project	<ul style="list-style-type: none"> <li>Donations received for a Sutherland House School project to research the effectiveness of communication aids</li> </ul>
Specialist School Grant	<ul style="list-style-type: none"> <li>Grant received towards the cost of additional staffing required at Sutherland House School in respect of specialist status</li> </ul>
NMSS Grants	<ul style="list-style-type: none"> <li>Grants received to fund computer equipment, software, specialist salaries and capital items for the School</li> </ul>

## NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

Notts Path Finder Capital Grant	• Grant received towards the cost of providing sensory facilities
Whitegates Jacuzzi	• Donations received towards the cost of a Jacuzzi in Whitegates Residential Home
Dreams to Memories	• Donation received to fund holidays for adult residents
Ivy House Drop In	• Donation received to provide drop in centre
Browne Jacobson – Art Exhibition	• Donation received to fund art exhibition for the 40 <sup>th</sup> Anniversary celebrations
Others	• Consists of smaller donations to buy specific items for specific services
Vocal Force Project	• Grant received to support music program at Sutherland House School
Phil Carpenter Mount Kilimanjaro Walk	• Funds raised by Phil Carpenter for provision of sensory equipment in Adult services
Mundy Street Sensory Room	• Donations received for provision of sensory room at Mundy Street day centre
Big Lottery Fund Grant	• Grant received to put on an exhibition of children's and students art work
Carlton Playground	• Donation received to refurbish the playground at the Carlton school site

### 24 Analysis of net assets between funds

#### Charity

	2011 General funds £	2011 Fixed asset funds £	2011 Restricted funds £	2011 Total funds £
Tangible fixed assets	-	3,877,013	-	3,877,013
Investments	3	-	-	3
Current Assets	1,718,719	-	189,510	1,908,229
Current liabilities	(733,076)	(57,139)	-	(790,215)
Long term liabilities	-	(1,567,027)	-	(1,567,027)
	<u>985,646</u>	<u>2,252,847</u>	<u>189,510</u>	<u>3,428,003</u>

#### Group

	2011 General funds £	2011 Fixed asset funds £	2011 Restricted funds £	2011 Total funds £
Tangible fixed assets	-	3,877,013	-	3,877,013
Current Assets	1,820,790	-	189,510	2,010,300
Current liabilities	(835,097)	(57,139)	-	(892,236)
Long term liabilities	-	(1,567,027)	-	(1,567,027)
	<u>985,693</u>	<u>2,252,847</u>	<u>189,510</u>	<u>3,428,050</u>

# NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

## 25 Operating lease commitments

At 31 March 2011 the charity had annual commitments under non-cancellable operating leases on premises and on vehicles and equipment as set out below

	Vehicles and equipment		Land and buildings	
	2011	2010	2011	2010
	£	£	£	£
Operating leases which expire				
Within one year	15,595	1,754	-	17,429
In the second to fifth year	52,245	68,616	122,160	97,556
Over five years	-	-	140,334	133,430
	<u>67,840</u>	<u>70,370</u>	<u>262,494</u>	<u>248,415</u>

## 26 Returns on investment and servicing of finance

	2011	2010
	£	£
Interest received	575	544
Interest paid	(53,495)	(31,424)
	<u>(52,920)</u>	<u>(30,880)</u>

## 27 Capital expenditure

	2011	2010
	£	£
Purchase of tangible fixed assets	(46,464)	(508,139)
	<u>(46,464)</u>	<u>(508,139)</u>

## 28 Financing

	2011	2010
	£	£
Loans advanced	1,620,000	430,000
Repayment of bank loans	(1,559,839)	(113,456)
Repayment of mortgages	(40,456)	(12,679)
	<u>19,705</u>	<u>303,865</u>

## 29 Analysis of changes in net debt

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	1,349,378	(1,162,811)	186,567
Debt due within one year	(146,117)	88,978	(57,139)
Debt due after one year	(1,454,178)	(112,849)	(1,567,027)
	<u>(1,600,295)</u>	<u>(23,871)</u>	<u>(1,624,166)</u>
Net funds	<u>(250,917)</u>	<u>(1,186,682)</u>	<u>(1,437,599)</u>

**30 Capital Commitments**

During the year ended 31 March 2011 the charity authorised the capital expenditure to purchase a Miles Room at Ravenshead after the year end for £21,000 This has not been provided for in these accounts

**31 Post balance sheet events**

On 12 August 2011 the charity sold freehold land and buildings of Ravenwood, Derbyshire for £470,000

**32 Controlling party**

The charity is controlled by the Council of Management