

COMPANY REGISTRATION NUMBER 02053860
CHARITY NUMBER 517954



NORSACA
quality of life for people with autism

The Nottingham Regional Society for Adults and Children with Autism

Financial Statements

31 March 2012

MHA MACINTYRE HUDSON

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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NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

Report of the Council of Management for the year ended 31 March 2012

The Council of Management presents its report and audited financial statements for the year ended 31 March 2012

Reference and Administrative Information

Registered charity name	Nottingham Regional Society for Adults and Children with Autism
Other name used by the charity	NORSACA
Charity registration number	517954
Company registration number	02053860
Registered office and operational address	Park Hall Autism Resource Centre Park Road Bestwood Village Nottingham NG6 8TQ
Council of Management	K Doble (Chair) M James (Treasurer) G Paechter J Bateman – resigned 10/10/2011 O Gray T Mader –resigned 24/01/2012 M Reeve R Reeve – resigned 10/10/2011 J Shenton K Udall M Lyons – resigned 10/10/2011 P Stead – appointed 10/10/2011 G Smith – appointed 10/10/2011

S Pearce was co-opted as a member of the Council of Management on 5 December 2011

Company Secretary	K Braithwaite
Executive Management Team	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
Auditor	MHA MacIntyre Hudson Chartered Accountants & Statutory Auditor Lyndale House Ervington Court Harcourt Way Meridian Business Park Leicester LE19 1WL
Bankers	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 set out 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 responsibilities 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 vision of NORSACA is:

"A world which recognises, understands and values people with autism and their families, enabling them to receive the services and support they need throughout their lives"

NORSACA's mission is:

- To advocate, provide and develop high-quality services, information, and support for all those whose lives are affected by autism, working in partnership with others
- To recognise and respond to the needs of the individual, enabling people with autism to live their lives with dignity, choice and independence

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.

NORSACA believes that all children with autism have a right to education which is appropriate to their individual needs and circumstances. It recognises that this will and should take place in a range of different types of placement which include mainstream and other types of special schools as well as specialised provision specifically set up to meet the needs of a child with autism. This should reflect the degree of children's need and disability and parental choice, as well as the resources available within the given geographical area.

The strategic objectives of NORSACA are:

- 1 To continue to extend and improve the range of services provided by the charity to people with autism
- 2 To develop high quality services through strategic partnership working
- 3 To create a financially robust organisation, with sufficient income and reserves to sustain and develop our services
- 4 To ensure the continued improvement of all areas of the charity's work through the adoption of recognised and validated procedures for quality assurance
- 5 To develop robust governance and management structures
- 6 To raise the profile of the charity and communicate our aims, values and achievements to stakeholders and the wider community

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.

Objectives and activities continued

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
- Day service
 - Raines Avenue
 - Work & Learn Centre
 - 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 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, students and pupils, as indicated by the response of users of the services and their facilities. In addition, we continue to achieve high ratings from regulatory authorities for all areas of provision.

The Council of Management can report the following progress toward the strategic objectives set out above:

The following services operated by Adults and Young People's Services, working in partnership with other organisations, have increased the number of people and families they support:

- Outreach Services now support 57 families
- Attendances at the Day Service centres at Tall Trees, Raines Avenue, Mundy Street and Hamilton Lodge have all increased

NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

Achievements and Performance continued

- The Dreams to Memories Fund, established last year and funded by donations, has provided structured short breaks and holidays for adults with autism
- The partnership with Nottinghamshire County Councils Flexible Short Breaks Team continues to go from strength to strength, with our first overseas residential holiday for children with autism, and 20 new children accessing the service

Sutherland House School has gradually built up the numbers of pupils being educated following the opening of Harby Lodge in 2008 which increased the number of pupils the school is registered to provide for. The school has 92 pupils on roll at the end of the spring term, and expects to reach the capacity of 94 pupils at the beginning of the 2012 autumn term.

The school is providing for pupils with a greater range of needs and abilities. In order to meet these, a curriculum framework has been produced which includes autism priorities such as flexibility of thought and sensory needs, interaction and communication, emotional well-being, independence and life skills, and keeping healthy and safe, in addition to a three-tiered outline to cover the spread of academic needs. As part of this, courses at local colleges have been increased, and learning pathways, including study skills, exam preparation and qualifications, have been identified.

Sutherland House School has worked closely with a company providing care settings for children in Nottingham. Through developing a model of monthly update meetings, provision of training, information sharing, and joint review of strategies, the school has been able to increase the consistency in approach and provide tight communication to ensure much better outcomes for pupils receiving education at Sutherland House School whose care needs are met by this provision.

Across the charity

- In recognition of the continuing support partnership work with the National Autistic Society, two senior managers, a trustee and our Patrons Karen and Nicholas Wilkinson were invited to the National Autistic Society's 50th Birthday Celebration
- We have representation on the NAS Accreditation Programme and on the Steering Group and Advisory Panel of the Autism Trust
- A conference on PDA was hosted jointly with the NAS
- Financial reporting packages have been developed to provide more detailed information for the senior and services managers and trustees
- A Trustee Toolkit is being established to develop the knowledge and skill of our trustee group
- Membership of the Autism Alliance, a network of similar charities providing services for people with autism

Financial Review

The group has reported a surplus of £391,552 (2011 £411,240) for the year which has been added to reserves, leaving net assets of £3,819,602 (2011 £3,428,050)

The charitable group's free reserves at 31 March 2012 were £921,885

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.

During the year, a residential home, which had become surplus to requirements, was sold for £446,423 (net of selling costs). The Trustees have designated these funds to be used for development, and are therefore shown separately on the balance sheet.

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.

NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

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 £3,430,816 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 recent years

The financial climate continues to be challenging as a result of public sector spending cuts. The short term objective of the charity is to maintain the quality of services provided in the face of increasing pressures on fee rates

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

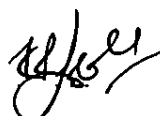
In so far as the Council of Management are aware

- 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 is aware of that information

Auditor

On 21 November 2011, our auditors adopted the trading name MHA MacIntyre Hudson. MHA MacIntyre Hudson is deemed to be re-appointed under section 487(2) of the Companies Act 2006

This report was approved by the Council of Management on 10 September 2012 and signed on its behalf by



Member of the Council of Management

Print Name **K. R. DOBLE**

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 2012 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 in 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 5, 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 report in accordance with this Act. 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 the group's and the parent 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 Trustees' Annual Report 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report 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:

- 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.



Lyndale House
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Meridian Business Park
Leicester LE19 1WL

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

18 September 2012

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 2012

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Year ended 31-Mar-12 £	Year ended 31-Mar-11 £
Incoming resources						
Incoming resources from generated funds						
<i>Voluntary income</i>						
Donations	4	13,440	-	110,023	123,463	57,555
Grants	5	-	-	10,500	10,500	8,798
<i>Activities for generating funds</i>						
Subscriptions		2,806	-	-	2,806	2,678
Investment income	6	16,136	-	-	16,136	16,575
Incoming resources from charitable activities						
Non Maintained Specialist Schools grants		-	-	133,374	133,374	151,689
Provision of services		11,432,962	-	-	11,432,962	11,689,743
Other incoming resources		141,797	-	335	142,132	57,140
Total incoming resources		<u>11,607,141</u>	<u>-</u>	<u>254,232</u>	<u>11,861,373</u>	<u>11,984,178</u>
Resources expended	8					
Cost of generating funds		43,513	-	-	43,513	38,399
Charitable activities		11,272,131	-	114,114	11,386,245	11,498,823
Governance costs		40,063	-	-	40,063	35,716
Total resources expended		<u>11,355,707</u>	<u>-</u>	<u>114,114</u>	<u>11,469,821</u>	<u>11,572,938</u>
Net incoming resources before transfers		251,434	-	140,118	391,552	411,240
Transfers between funds	9	(343,584)	446,423	(102,839)	-	-
Net income/(expenditure) for the year	10	<u>(92,150)</u>	<u>446,423</u>	<u>37,279</u>	<u>391,552</u>	<u>411,240</u>
Net movement in funds for the year		(92,150)	446,423	37,279	391,552	411,240
Total funds brought forward		3,238,540	-	189,510	3,428,050	3,016,810
Total funds carried forward		<u>3,146,390</u>	<u>446,423</u>	<u>226,789</u>	<u>3,819,602</u>	<u>3,428,050</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 23 form part of these financial statements

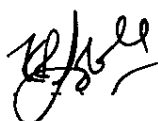
NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

Consolidated and Charity Balance Sheet as at 31 March 2012

	Note	Group		Charity	
		31-Mar-12 £	31-Mar-11 £	31-Mar-12 £	31-Mar-11 £
Fixed assets					
Tangible fixed assets	15	3,793,275	3,877,013	3,793,275	3,877,013
Fixed asset investments	16	-	-	3	3
		<u>3,793,275</u>	<u>3,877,013</u>	<u>3,793,278</u>	<u>3,877,016</u>
Current assets					
Current asset investments	17	-	387,774	-	387,774
Debtors	18	1,126,751	1,435,959	928,719	1,441,945
Cash at bank and in hand		1,281,793	186,567	1,276,735	78,510
		<u>2,408,544</u>	<u>2,010,300</u>	<u>2,205,454</u>	<u>1,908,229</u>
Creditors amounts falling due within one year	19	(870,039)	(892,236)	(666,999)	(790,215)
Net current assets		<u>1,538,505</u>	<u>1,118,064</u>	<u>1,538,455</u>	<u>1,118,014</u>
Total assets less current liabilities		<u>5,331,780</u>	<u>4,995,077</u>	<u>5,331,733</u>	<u>4,995,030</u>
Creditors amounts falling due after more than one year	20	(1,512,178)	(1,567,027)	(1,512,178)	(1,567,027)
Net assets		<u>3,819,602</u>	<u>3,428,050</u>	<u>3,819,555</u>	<u>3,428,003</u>
Funds					
Unrestricted funds	22				
Fixed funds		2,224,505	2,252,847	2,224,505	2,252,847
General funds		921,885	985,693	921,838	985,646
Designated funds		446,423	-	446,423	-
		<u>3,592,813</u>	<u>3,238,540</u>	<u>3,592,766</u>	<u>3,238,493</u>
Restricted funds	23	226,789	189,510	226,789	189,510
Total funds		<u>3,819,602</u>	<u>3,428,050</u>	<u>3,819,555</u>	<u>3,428,003</u>

Statement by the Council of Management

These financial statements were approved by the Council of Management on 10 September 2012 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 23 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 2012

	Note	Year ended 31-Mar-12 £	Year ended 31-Mar-11 £
Reconciliation of net outgoing resources to net cash inflow/(outflow) from operating activities			
Net incoming resources		391,552	411,240
Interest receivable		(136)	(575)
Interest charge		87,725	53,495
Depreciation and impairment		198,671	200,752
Profit on sale of fixed assets		(58,649)	-
Decrease/(increase) in debtors		309,208	(134,892)
Decrease in creditors		(21,650)	(1,617,318)
Net cash inflow/(outflow) from operating activities		906,721	(1,087,298)
Cash Flow Statement			
Net cash inflow/(outflow) from operating activities		906,721	(1,087,298)
Returns on investment and servicing of finance	26	(87,589)	(52,920)
Capital expenditure	27	331,490	(46,464)
Financing	28	(55,396)	19,705
Increase/(decrease) in cash in the period		1,095,226	(1,166,977)
Reconciliation of net cash flow to movement in net funds			
Increase/(decrease) in cash in the period		1,095,226	(1,166,977)
Cash outflow/(inflow) from debt financing		55,396	(19,705)
Change in net funds resulting from cash flows		1,150,622	(1,186,682)
Net debt at 31 March 2011	29	(1,437,599)	(250,917)
Net debt at 31 March 2012	29	(286,977)	(1,437,599)

The accounting policies and notes on pages 10 to 23 form part of these financial statements

Notes forming part of the financial statements for the year ended 31 March 2012

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

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 defined benefit 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

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

NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

17 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	

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 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-12 £	Year ended 31-Mar-11 £
Gross incoming resources	11,858,999	11,982,338
Cost of generating funds	(43,513)	(38,399)
Cost of charitable activities	(11,383,871)	(11,496,980)
Governance costs	(40,063)	(35,716)
Net incoming resources	391,552	411,243
Total funds brought forward	3,428,003	3,016,760
Total funds carried forward	<u>3,819,555</u>	<u>3,428,003</u>
Represented by:		
Restricted income funds	226,789	189,510
Unrestricted income funds	3,592,766	3,238,493
	<u>3,819,555</u>	<u>3,428,003</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-12 £	Year ended 31-Mar-11 £
Turnover	4,110,660	3,932,861
Cost of sales and administrative expenses	(4,110,660)	(3,932,861)
Net profit	-	-
The assets and liabilities of the subsidiary were:		
Current assets	382,171	774,938
Current liabilities	(382,121)	(774,888)
Total net assets	50	50

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4 Voluntary Income. Donations

	Unrestricted	Restricted	Year ended 31-Mar-12 Total	Year ended 31-Mar-11 Total
	£	£	£	£
BBC Children In Need	-	9,389	9,389	10,030
Sir John Eastwood Foundation	-	-	-	2,000
Souter Charitable Trust	-	-	-	3,000
Boots Charitable Trust	-	-	-	1,000
Boshier-Hinton Foundation	-	-	-	1,000
Thames Wharf Charity	-	-	-	1,000
Big Lottery Fund Grant	-	-	-	1,810
J N Derbyshire Trust	-	-	-	3,000
Mapperley Golf Club	-	-	-	5,119
Natwest Community Fund	-	-	-	1,000
Natwest Community Force	-	6,275	6,275	-
Aston RAG	1,000	-	1,000	-
Pauline Meredith Charitable Trust	-	1,000	1,000	-
Glaxo SmithKline	1,000	-	1,000	-
Percy Bilton Charity	-	3,070	3,070	-
David Solomons Charitable Trust	-	1,000	1,000	-
Big Lottery Fund Grant	-	48,670	48,670	-
Jones 1986 Charitable Trust	-	2,000	2,000	-
Coutts Charitable Trust	-	1,000	1,000	-
Albert Hunt Trust	-	3,000	3,000	-
Childwick Trust	-	5,000	5,000	-
WG Eaton Limited	-	4,496	4,496	-
E ON UK	-	4,400	4,400	-
Big Lottery Fund Grant	-	1,000	1,000	-
Derek Howarth - Scally Rally	-	2,282	2,282	-
Keith Lancaster - Bide Ride	-	1,400	1,400	-
Other	11,440	16,041	27,481	28,596
	<u>13,440</u>	<u>110,023</u>	<u>123,463</u>	<u>57,555</u>

5 Voluntary Income: Grants

	Unrestricted	Restricted	Year ended 31-Mar-12 Total	Year ended 31-Mar-11 Total
	£	£	£	£
Nottinghamshire County Council	-	-	-	8,798
Nottingham City Council	-	10,500	10,500	-
	<u>-</u>	<u>10,500</u>	<u>10,500</u>	<u>8,798</u>

NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

6. Investment income

	Unrestricted	Restricted	Year ended 31-Mar-12 Total	Year ended 31-Mar-11 Total
	£	£	£	£
Bank interest	136	-	136	575
Rental income	16,000	-	16,000	16,000
	<u>16,136</u>	<u>-</u>	<u>16,136</u>	<u>16,575</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 2011	61,866	61,866	61,866	61,866
Amount released to incoming resources	(61,866)	(61,866)	(61,866)	(61,866)
Amount deferred in the year	90,663	90,663	90,663	90,663
At 31 March 2012 (Note 19)	<u>90,663</u>	<u>90,663</u>	<u>90,663</u>	<u>90,663</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-12 Total	Year ended 31-Mar-11 Total
		£	£	£	£	£	£
Costs directly allocated to activities							
Staff costs	Direct	38,841	8,761,299	88,651	25,892	8,914,683	9,088,188
Recruitment and training	Direct	-	187,143	50	-	187,193	96,081
Premises and equipment	Direct	-	673,289	19,211	-	692,500	759,330
Direct costs	Direct	-	597,051	5,991	-	603,042	619,472
Transport and travel	Direct	-	231,343	125	-	231,468	220,856
Legal and professional	Direct	-	157,056	86	13,380	170,522	202,215
Other costs	Direct	4,672	378,554	-	791	384,017	332,549
Depreciation and impairment	Direct	-	198,671	-	-	198,671	200,752
Interest paid							
Bank loans and overdraft	Direct	-	87,725	-	-	87,725	52,259
Other loans	Direct	-	-	-	-	-	1,236
Total resources expended		43,513	11,272,131	114,114	40,063	11,469,821	11,572,938

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.

A transfer has been made from unrestricted fund to designated funds in the sum of £446,423 representing the disposal proceeds arising from the sale of a freehold property.

10 Net income/(expenditure) for the year

This is stated after charging

	Year ended 31-Mar-12	Year ended 31-Mar-11
	£	£
Depreciation	198,671	200,752
Auditors' remuneration in respect of current period	15,580	15,163
Operating lease rentals	85,132	104,505
	284,028	282,294

11. Staff costs and numbers

Staff costs are as follows

	Year ended 31-Mar-12	Year ended 31-Mar-11
	£	£
Salaries and wages	7,675,148	7,861,999
Social security costs	515,288	500,084
Pension contributions	724,247	726,105
	8,914,683	9,088,188

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

	Year ended 31-Mar-12	Year ended 31-Mar-11
Teaching staff	109	88
Care staff	212	229
Management and administration	30	29
	351	346

Two (2011: Three) employees received emoluments of an annual equivalent of between £60,001 - £70,000 in the year. One (2011: 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 £22,774 (2011: £39,852). The number of higher paid staff accruing benefits under the defined benefits scheme was 2 (2011: 4).

12 Pensions – defined benefit schemes

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 £724,247 (2011: £726,105). Unpaid contributions at the end of the financial period amounted to £80,518 (2011: £70,472) 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%.

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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 defined benefit 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 (2011 Nil). No members of the Council of Management received reimbursement of travelling expenses during the year (2011 £149).

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 (2011 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
Cost	£	£	£	£
At 31 March 2011	4,309,667	429,788	637,488	5,376,943
Additions	-	18,897	96,036	114,933
At 31 March 2012	<u>4,309,667</u>	<u>448,685</u>	<u>733,524</u>	<u>5,491,876</u>
Depreciation				
At 31 March 2011	792,658	191,257	516,015	1,499,930
Charge for the period	86,193	30,476	82,002	198,671
At 31 March 2012	<u>878,851</u>	<u>221,733</u>	<u>598,017</u>	<u>1,698,601</u>
Net book value				
At 31 March 2012	<u>3,430,816</u>	<u>226,952</u>	<u>135,507</u>	<u>3,793,275</u>
At 31 March 2011	<u>3,517,009</u>	<u>238,531</u>	<u>121,473</u>	<u>3,877,013</u>

NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

16. Fixed asset investments

Charity	2012	2011
	£	£
Unlisted investment in subsidiary undertaking (see note 3)	<u>3</u>	<u>3</u>

17 Current asset investments

	Group		Charity	
	2012	2011	2012	2011
	£	£	£	£
Freehold land and buildings held for sale	-	387,774	-	387,774
	<u>-</u>	<u>387,774</u>	<u>-</u>	<u>387,774</u>

Land and buildings with a net book value of £387,774 were transferred from fixed assets to current asset investments in 2010/11. The land and buildings were sold on 12 August 2011 for £470,000

18 Debtors

	Group		Charity	
	2012	2011	2012	2011
	£	£	£	£
Service debtors and accrued income	979,576	1,359,825	602,463	692,944
Other debtors	28,184	11,478	28,184	11,478
Amount owed by subsidiary undertaking	-	-	179,081	672,867
Prepayments	118,991	64,656	118,991	64,656
	<u>1,126,751</u>	<u>1,435,959</u>	<u>928,719</u>	<u>1,441,945</u>

19. Creditors amounts falling due within one year

	Group		Charity	
	2012	2011	2012	2011
	£	£	£	£
Bank loans (secured)	56,592	57,139	56,592	57,139
Other taxation and social security	356,741	449,155	155,902	349,334
Other creditors	160,335	71,235	160,335	71,235
Accruals	205,708	252,841	203,507	250,641
Deferred income (Note 7)	90,663	61,866	90,663	61,866
	<u>870,039</u>	<u>892,236</u>	<u>666,999</u>	<u>790,215</u>

NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

20. Creditors, amounts falling due after more than one year

	Group		Charity	
	2012	2011	2012	2011
	£	£	£	£
Bank loans (secured)	1,512,178	1,567,027	1,512,178	1,567,027
	1,512,178	1,567,027	1,512,178	1,567,027

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 2012 was £1,568,770, which represents 46% of the value of the freehold property assets charged/mortgaged (2011 £1,624,166 and 46%). The maturity analysis of borrowings is as follows

	Group		Charity	
	2012	2011	2012	2011
	£	£	£	£
Bank loans				
Repayable by monthly instalments as follows				
In one year or less	56,592	57,139	56,592	57,139
Between one and two years	57,465	59,231	57,465	59,231
Between two and five years	172,395	182,987	172,395	182,987
After more than five years	1,282,318	1,324,809	1,282,318	1,324,809
	1,568,770	1,624,166	1,568,770	1,624,166

The terms of the loan funding is 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 2013

22 Movement in unrestricted funds

Group	Balance at 31 March 2011 £	Transfer between funds £	Movement in resources		Balance at 31 March 2012 £
			Incoming £	Outgoing £	
Designated funds	-	446,423	-	-	446,423
Fixed funds	2,252,847	(28,342)	-	-	2,224,505
General funds	985,693	(315,242)	11,607,141	(11,355,707)	921,885
Total unrestricted funds	3,238,540	102,839	11,607,141	(11,355,707)	3,592,813

Charity	Balance at 31 March 2011 £	Transfer between funds £	Movement in resources		Balance at 31 March 2012 £
			Incoming £	Outgoing £	
Designated funds	-	446,423	-	-	446,423
Fixed funds	2,252,847	(28,342)	-	-	2,224,505
General funds	985,646	(315,242)	11,604,768	(11,353,334)	921,838
Total unrestricted funds	3,238,493	102,839	11,604,768	(11,353,334)	3,592,766

NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

23. Movement in restricted funds

Group and charity

	Balance at 31 March 2011 £	Incoming resources £	Outgoing resources £	Transfers between funds £	Balance at 31 March 2012 £
Richard and Mary Palmer Trust	10,906	335			11,241
Playscheme	-	10,964	9,389		1,575
Parenting Fund	11,464				11,464
Siblings Group	2,643	700	480		2,863
NMSS Grants	70,343	133,374	73,286	(27,934)	102,497
Whitegates Jacuzzi	9,127		8,436		691
Notts Path Finder Capital Grant	48,826		564	(21,126)	27,136
Vocal Force Project	1,922		287		1,635
Phil Carpenter Mount Kilimanjaro Walk	2,455				2,455
Dreams to memories	10,200	500	1,676		9,024
Ivy House Drop In	1,485				1,485
Carlton Playground	416	50,293		(50,709)	-
Bursary Grant Nottm CC	-	10,500			10,500
Percy Bilton Trust	-	3,070		(3,070)	-
Family Services	-	11,925	7,000		4,925
SHS home support	-	12,000	4,165		7,835
Awards for All - Big Lottery Fund Grant	-	1,000			1,000
Other	19,723	19,571	8,831		30,463
	<u>189,510</u>	<u>254,232</u>	<u>114,114</u>	<u>(102,839)</u>	<u>226,789</u>

NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

Purpose of Restricted Funds

Richard and Mary Palmer Trust	• Fund established to contribute towards the cost of diagnostic assessment, where alternative funding is unavailable
Playscheme	• Donations received to fund annual summer holiday playscheme for autistic children
Parenting Fund	• Donation received to fund program to assist and support the parents of autistic children and adults
Siblings Group	• Donation received to operate an annual support group for siblings of autistic children
NMSS Grants	• Grants received to fund computer equipment, software, specialist salaries and capital items for the School
Whitgates Jacuzzi	• Donations received towards the cost of a Jacuzzi in Whitgates Residential Home
Notts Path Finder Capital Grant	• Grant received towards the cost of providing sensory facilities
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
Dreams to Memories	• Donation received to fund holidays for adult residents
Ivy House Drop In	• Donation received to provide drop in centre
Carlton Playground – Big Lottery Fund Grant	• Donation received to refurbish the playground at the Carlton school site
Bursary Grant Nottm CC	• Grants received to distribute to the sixth form students
Percy Bilton Trust	• Donation received to purchase garden equipment at Harby Lodge
Family Services	• Donations received to fund the work of family services
SHS Home Support	• Donations received to fund salaries of school staff supporting pupils at home
Awards for All – Big Lottery Fund Grant	• Grant to train parents of autistic children in first aid
Other	• Consists of smaller donations to by specific items for specific services

NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

24 Analysis of net assets between funds

Group

	2012 General funds £	2012 Fixed funds £	2012 Restricted funds £	2012 Total funds £
Tangible fixed assets	-	3,793,275	-	3,793,275
Current assets	2,181,755	-	226,789	2,408,544
Current liabilities	(813,447)	(56,592)	-	(870,039)
Long term liabilities	-	(1,512,178)	-	(1,512,178)
	<u>1,368,308</u>	<u>2,224,505</u>	<u>226,789</u>	<u>3,819,602</u>

Charity

	2012 General funds £	2012 Fixed funds £	2012 Restricted funds £	2012 Total funds £
Tangible fixed assets	-	3,793,275	-	3,793,275
Investments	3	-	-	3
Current assets	1,978,665	-	226,789	2,205,454
Current liabilities	(610,407)	(56,592)	-	(666,999)
Long term liabilities	-	(1,512,178)	-	(1,512,178)
	<u>1,368,261</u>	<u>2,224,505</u>	<u>226,789</u>	<u>3,819,555</u>

25 Operating lease commitments

At 31 March 2012 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	
	2012 £	2011 £	2012 £	2011 £
Operating leases which expire				
Within one year	25,580	15,595	-	-
In the second to fifth year	19,332	52,245	116,504	122,160
Over five years	-	-	154,292	140,334
	<u>44,912</u>	<u>67,840</u>	<u>270,796</u>	<u>262,494</u>

26 Returns on investment and servicing of finance

	2012 £	2011 £
Interest received	136	575
Interest paid	(87,725)	(53,495)
	<u>(87,589)</u>	<u>(52,920)</u>

NOTTINGHAM REGIONAL SOCIETY FOR ADULTS AND CHILDREN WITH AUTISM

27 Capital expenditure

	2012	2011
	£	£
Purchase of tangible fixed assets	(114,933)	(46,464)
Sale of tangible fixed assets	446,423	-
	<u>331,490</u>	<u>(46,464)</u>

28 Financing

	2012	2011
	£	£
Loans advanced	-	1,620,000
Repayment of bank loans	(55,396)	(1,559,839)
Repayment of mortgages	-	(40,456)
	<u>(55,396)</u>	<u>19,705</u>

29 Analysis of changes in net debt

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	<u>186,567</u>	<u>1,095,226</u>	<u>1,281,793</u>
Debt due within one year	(57,139)	547	(56,592)
Debt due after one year	<u>(1,567,027)</u>	<u>54,849</u>	<u>(1,512,178)</u>
	<u>(1,624,166)</u>	<u>55,396</u>	<u>(1,568,770)</u>
Net funds	<u>(1,437,599)</u>	<u>1,150,622</u>	<u>(286,977)</u>

30 Capital Commitments

The capital commitments at the year end were £Nil (2011 £21,000)

31 Controlling party

The charity is controlled by the Council of Management