

Registrar.

Charity Registration No 1103725

Company Registration No 5045034 (England and Wales)

**ADULTS SUPPORTING ADULTS (ASA)
DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010**

WEDNESDAY



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ADULTS SUPPORTING ADULTS (ASA)

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|--------------------------|--|
| Directors | D Rawlinson N Horner H Sanders N Armstrong P Railton K Phillips |
| Secretary | Trixie Bennett |
| Charity number | 1103725 |
| Company number | 5045034 |
| Principal address | Railton House East Road Business Park Sleaford Lincolnshire NG34 7EQ United Kingdom |
| Registered office | Railton House East Road Business Park Sleaford Lincolnshire NG34 7EQ United Kingdom |
| Auditors | Forrester Boyd 139 Eastgate Louth Lincolnshire LN11 9QQ |
| Bankers | HSBC Bank plc 88 Westgate Grantham Lincolnshire NG31 6LF United Kingdom |

ADULTS SUPPORTING ADULTS (ASA)

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ADULTS SUPPORTING ADULTS (ASA)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2010

The directors present their report and accounts for the year ended 31 March 2010

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with ASA's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005

Structure, governance and management

ASA is a company limited by guarantee and holds no share capital

The directors who served during the year were

| | |
|-------------|-------------------------------|
| D Rawlinson | |
| N Horner | (Appointed 14 September 2009) |
| D Armes | (Resigned 15 June 2009) |
| H Sanders | (Appointed 16 November 2009) |
| N Armstrong | |
| P Railton | |
| K Phillips | |

The directors are committed to ensuring that their membership reflects not only the demographic and cultural environment in which the charity operates but also has the life and professional experiences essential to developing the charity's role. To this end they are constantly alert to the opportunities which their contact with the local community offers to attract appropriately qualified new members

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £10 in the event of a winding up

The Memorandum and Articles of Association state that the number of members of the board shall not be less than three but will not exceed twelve

All directors being eligible offer themselves for re-election at the forthcoming Annual General Meeting

The company was incorporated on 16th February, 2004 and commenced to operate on 1st April, 2005. The company is limited by guarantee and has no share capital

The governing document of the charity is its Memorandum and Articles of Association. The Charity continues to deliver services on behalf of its clients, which ensure they can live shared and inclusive lives within the community. In this way the charity considers it continues to meet the objectives laid down in its governing documents and as such it continues to fulfill the public benefit criteria under which it was established

The charity is managed by the directors

Potential major risks are reviewed regularly. Monthly visits are carried out to ensure that the charity's objects are being met. Reserves are kept at a level to cover three months administrative and service costs in order to enable directors time to organise alternative arrangements in the event of funding being withdrawn

ADULTS SUPPORTING ADULTS (ASA)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

The charity maintains a policy for appointment of new directors. The existing board regularly considers the skill set required to manage the charity and tries to ensure a breadth of experience in the directors. This experience is from various backgrounds, social services, financial and legal and general business.

A full induction programme does form part of a new director's appointment to ensure they are made aware of the charity's aims and objectives, its financial affairs, its general structure and their own responsibilities and have due regard to the guidance published by the Charities Commission on public benefit.

The day to day workings of the charity are dealt with by the senior management team. The directors and members of this team work together in focussed sub committees to deal with more complex matters relating to the running of the charity. The full board meet with the chief executive and other members of the team, as deemed appropriate, bi-monthly to review the charity's activities and to deal with any strategic matters.

Objectives and activities

The objects of the company are

- to support the needs of adults in Lincolnshire and other counties who are vulnerable as a result of disability, mental health difficulties or age, and to provide for them as appropriate to achieve an independent and socially inclusive lifestyle,
- to educate the population of Lincolnshire, and other counties as a whole, of the needs of vulnerable adults

At present ASA provides community support services as follows

- Extended stay
- At home day service
- Respite services
- Day time provision

ASA's primary contract is with Lincolnshire County Council

During the year the charity has supported a substantial additional level of service for existing and new clients. Day time provision increased by 19%, an expansion of the area covered by the charity's At Home Day Service meant sessions of this service increased by 37% on the previous year. Both of these services continue to grow into the new year.

During the year a new area office was opened in Grimsby to service demand in the North East of Lincolnshire. Service delivery in this area is also expanding. The development of this area and the establishment of Individual Budgets for clients is the main focus of expected developments during the forthcoming year.

ADULTS SUPPORTING ADULTS (ASA)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

Achievements and performance

During the fourth year of activity, the directors have, with the full support of the existing staff team, consolidated the externalisation of a social service adult placement scheme. The main administration centre has now been fully established in an independent location. In addition they have continued to obtain substantial private sector funding to establish the charity on a sound financial standing at the year end.

The directors have continued to expand the level of existing provision whilst developing new support services to meet changing client needs and statutory requirements.

The directors are committed to continued expansion and diversification of ASA's client services and the employees to manage this growth. They are actively working with other potential clients to assist with the delivery of services.

Lifestyle Brokerage, a new subsidiary company, has been set up but has not yet begun trading.

Financial review

At 31st March, 2010 the charity had £645,784 in reserves, all of which were unrestricted. £221,186 of this reserve has been designated on special reserve by the directors.

The remaining reserves of £424,598 have been kept at a level to fund the ongoing activities. At present they represent approximately three months of administrative and service costs. This is not considered excessive by the directors.

It is the policy of ASA that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue ASA's current activities whilst consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

ASA directors and senior management team will exercise a general duty of care when carrying out investment activities. They will consider the suitability for their charity of any investment. They will consider the need for diversification to reduce the risk of losses resulting from concentrating on a particular investment, or type of investment.

Investments will be reviewed at least on an annual basis, or at such time that an investment term is complete, if sooner.

To reduce risks the directors and senior management team will consider the following when investing surplus funds:

- to invest in markets where financial services are closely regulated, and compensation schemes are in place
- to have a suitably diversified investment portfolio, and
- to be particularly wary of making speculative forms of investment

Disclosure of information to auditors

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

ADULTS SUPPORTING ADULTS (ASA)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

Auditors

A resolution proposing that Forrester Boyd be reappointed as auditors of the company will be put to the members

On behalf of the board of directors

A handwritten signature in black ink, appearing to read 'Trixie Bennett', with a stylized, cursive script.

Trixie Bennett

Dated 13 September 2010

ADULTS SUPPORTING ADULTS (ASA)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of ASA and of its incoming resources and application of resources, including its net income and expenditure for the year

In preparing these accounts, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that ASA will continue in operation

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

ADULTS SUPPORTING ADULTS (ASA)

INDEPENDENT AUDITORS' REPORT

TO THE DIRECTORS OF ADULTS SUPPORTING ADULTS (ASA)

We have audited the accounts of Adults Supporting Adults (ASA) for the year ended 31 March 2010 set out on pages 8 to 16. These accounts have been prepared in accordance with the accounting policies set out on page 10 and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charity's trustees, as a body, in accordance with Section 235 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described on page 5, the trustees, who are also the directors of Adults Supporting Adults (ASA) for the purpose of company law, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for satisfying themselves that the ASA's accounts give a true and fair view.

We have been appointed as auditors under section 43 of the Charities Act 1993 as amended and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, have been prepared in accordance with the Companies Act 2006 and give a true and fair view.

In addition we report to you if, in our opinion, the charity has not kept sufficient accounting records, if the accounts do not accord with those records, or if we have not received all the information and explanations we require for our audit.

We read the Directors' Report, and consider whether it is consistent with the audited accounts. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the accounts.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the accounts, and of whether the accounting policies are appropriate to the ASA's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities.

ADULTS SUPPORTING ADULTS (ASA)

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE DIRECTORS OF ADULTS SUPPORTING ADULTS (ASA)

Opinion

In our opinion the accounts

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
- have been prepared in accordance with the Companies Act 2006, and
- give a true and fair view of the state of affairs of the ASA as at 31 March 2010, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended

Forrester Boyd

Forrester Boyd

Chartered Accountants

Statutory Auditor

139 Eastgate

Louth

Lincolnshire

LN11 9QQ

Dated 14 September 2010

ADULTS SUPPORTING ADULTS (ASA)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2010

| | Notes | Unrestricted funds £ | Designated funds £ | Total 2010 £ | Total 2009 £ |
|---|-------|-------------------------|-----------------------|--------------------|--------------------|
| <u>Incoming resources from generated funds</u> | | | | | |
| Voluntary Income | 2 | 4,995 | - | 4,995 | 15,988 |
| Investment income | 3 | 6,222 | - | 6,222 | 15,351 |
| | | 11,217 | - | 11,217 | 31,339 |
| Incoming resources from charitable activities | 4 | 1,711,799 | - | 1,711,799 | 1,647,534 |
| Total incoming resources | | 1,723,016 | - | 1,723,016 | 1,678,873 |
| <u>Resources expended</u> | | | | | |
| Charitable activities | | | | | |
| Charitable Expenditure | 5 | 1,595,117 | - | 1,595,117 | 1,433,911 |
| Support Costs | 6 | 87,925 | - | 87,925 | 65,552 |
| Total charitable expenditure | | 1,683,042 | - | 1,683,042 | 1,499,463 |
| Governance costs | 7 | 49,092 | - | 49,092 | 49,790 |
| Total resources expended | | 1,732,134 | - | 1,732,134 | 1,549,253 |
| Net (outgoing)/incoming resources before transfers | | (9,118) | - | (9,118) | 129,620 |
| Gross transfers between funds | | (30,276) | 26,280 | (3,996) | - |
| Net (outgoing)/incoming resources | | (39,394) | 26,280 | (13,114) | 129,620 |
| Net movement in funds | | (39,394) | 26,280 | (13,114) | 129,620 |
| Fund balances at 1 April 2009 | | 463,992 | 194,906 | 658,898 | 529,278 |
| Fund balances at 31 March 2010 | | 424,598 | 221,186 | 645,784 | 658,898 |

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006

ADULTS SUPPORTING ADULTS (ASA)

BALANCE SHEET

AS AT 31 MARCH 2010

| | Notes | 2010 £ | £ | 2009 £ | £ |
|--|-------|------------------|-----------------------|------------------|-----------------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 24,036 | | 34,792 |
| Current assets | | | | | |
| Debtors | 11 | 163,040 | | 104,107 | |
| Cash at bank and in hand | | 610,776 | | 633,830 | |
| | | <u>773,816</u> | | <u>737,937</u> | |
| Creditors amounts falling due within one year | 12 | <u>(152,068)</u> | | <u>(113,831)</u> | |
| Net current assets | | | <u>621,748</u> | | <u>624,106</u> |
| Total assets less current liabilities | | | <u><u>645,784</u></u> | | <u><u>658,898</u></u> |
| Income funds | | | | | |
| Unrestricted funds | | | | | |
| Designated funds | | | 221,186 | | 194,906 |
| Other charitable funds | | | <u>424,598</u> | | <u>463,992</u> |
| | | | <u><u>645,784</u></u> | | <u><u>658,898</u></u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2010, although an audit has been carried out under section 43 of the Charities Act 1993. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 13 September 2010



K Phillips

Company Registration No 5045034

ADULTS SUPPORTING ADULTS (ASA)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2010

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005, the requirements of the Financial Reporting Standards for Smaller Entities (effective April 2008) and the Companies Act 2006

The company is not required to prepare group accounts under the Charities (Accounts and Reports) Regulations 2008 as, under Section 19 (1) (a), inclusion of the subsidiary undertaking is not material for the purposes of giving a true and fair view

1.2 Incoming resources

Incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amounts can be quantified with reasonable accuracy

Voluntary income and activities for generating funds are included in full in the Statement of Financial Activities in the year in which they are receivable

Incoming resources from charitable activities, including grant income, are included in full in the Statement of Financial Activities in the year in which they are receivable

Investment income is accounted for in the period in which the charity is entitled to receipt

1.3 Resources expended

Resources expended are recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

Charitable 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 services 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 the audit fee and costs linked to the strategic management of the charity

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

| | |
|--------------------------------|-------------------|
| Office equipment | 33% Straight Line |
| Fixtures, fittings & equipment | 20% Straight Line |
| Motor vehicles | 20% Straight Line |

Items of equipment are capitalised where the purchase price exceeds £100. Where assets reach the end of their useful life before the costs have been written off they are fully depreciated in the year

ADULTS SUPPORTING ADULTS (ASA)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

1 Accounting Policies

(continued)

1.5 Pensions

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Employees who were transferred from the employment of the local council continue to be members of the LCC defined benefit scheme. Any shortfall, should there be one, will be met by the council. The cost to the charity is therefore the amount of contributions payable and therefore it is appropriate for the charity to account for the scheme as a defined contribution scheme. Contributions payable to both schemes for the year are charged in the Statement of Financial Activities (including income and expenditure account).

1.6 Accumulated funds

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

Designated funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

1.7 Taxation

These financial statements are prepared on the basis that the company has an exemption under section 505 of the Income and Corporation Taxes Act (ICTA) 1988 and that no charge to taxation applies.

2 Voluntary Income

| | 2010 £ | 2009 £ |
|---|--------------|---------------|
| Contribution from Lincolnshire County Council | <u>4,995</u> | <u>15,988</u> |

3 Investment income

| | 2010 £ | 2009 £ |
|---------------------|--------------|---------------|
| Interest receivable | <u>6,222</u> | <u>15,351</u> |

ADULTS SUPPORTING ADULTS (ASA)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

4 Incoming resources from charitable activities

| | 2010 | 2009 |
|--|------------------|------------------|
| | £ | £ |
| Lincolnshire County Council Services Grant | 1,422,588 | 1,375,960 |
| Training & Consultancy | 6,351 | 3,666 |
| Private Sector funding | 213,526 | 213,528 |
| Private Provision | 69,334 | 54,380 |
| | 1,711,799 | 1,647,534 |

5 Charitable expenditure

| | 2010 | 2009 |
|--------------------|------------------|------------------|
| | £ | £ |
| Service providers | 372,303 | 393,923 |
| Travel expenses | 3,304 | 2,240 |
| Motor expenses | 2,772 | 3,201 |
| Wages and salaries | 1,075,524 | 909,493 |
| National insurance | 58,524 | 51,518 |
| Pensions | 47,992 | 44,633 |
| Training | 23,756 | 17,624 |
| Insurance | 10,942 | 11,279 |
| | 1,595,117 | 1,433,911 |

ADULTS SUPPORTING ADULTS (ASA)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

6 Support costs

| | 2010 £ | 2009 £ |
|----------------------------------|---------------|---------------|
| Telephone | 9,727 | 6,853 |
| Printing, postage and stationery | 12,789 | 12,215 |
| Computer expenses | 8,088 | 4,940 |
| Repairs & maintenance | 7,247 | 5,166 |
| Subscriptions | 2,796 | 3,326 |
| Advertising | 12,845 | 7,197 |
| Staff costs | 12,569 | 4,815 |
| Light & heat | 4,593 | 2,659 |
| Donations | 25 | 62 |
| Sundry expenses | 1,004 | 1,321 |
| Bank charges | 1,022 | 767 |
| Depreciation | 15,220 | 16,231 |
| | <u>87,925</u> | <u>65,552</u> |

7 Governance costs

| | 2010 £ | 2009 £ |
|-----------------------------|---------------|---------------|
| Audit fees | 3,450 | 3,450 |
| Accountancy fees | 811 | 2,313 |
| Legal and professional fees | 2,917 | 1,886 |
| Rent and rates | 40,313 | 41,317 |
| Insurance | 1,601 | 824 |
| | <u>49,092</u> | <u>49,790</u> |

ADULTS SUPPORTING ADULTS (ASA)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

8 Directors

None of the directors (or any persons connected with them) received any remuneration during the year

Mr D Rawlinson, Mrs P Railton and Mr J Kendall were reimbursed a total of £586, £162 and £nil respectively for travelling expenses (2009 £486, £215 and £40)

During the year the charity paid £1,271 to Duncan & Toplis (2009 £2,369), Chartered Accountants for payroll services, human resources consultancy and completion of the annual return. Director Keith Phillips is a partner in this firm. The transactions were carried out under normal commercial terms.

During the year £971 was paid in respect of indemnity insurance (2009 £912)

9 Employees

Number of employees

The average monthly number of employees during the year was

| | 2010 Number | 2009 Number |
|-----------------------------|----------------|----------------|
| Management & Administration | 21 | 21 |
| Day time service providers | 76 | 60 |
| | <u>97</u> | <u>81</u> |

Employment costs

| | 2010 £ | 2009 £ |
|-----------------------|------------------|------------------|
| Wages and salaries | 1,075,524 | 909,493 |
| Social security costs | 58,524 | 51,518 |
| Other pension costs | 47,992 | 44,633 |
| | <u>1,182,040</u> | <u>1,005,644</u> |

The above employee numbers relate to actual numbers employed. The average of full time equivalents was 47 (2009 41)

There were no employees whose annual emoluments were £60,000 or more

ADULTS SUPPORTING ADULTS (ASA)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

10 Tangible fixed assets

| | Office equipment | Fixtures, fittings & equipment | Motor vehicles | Total |
|-------------------------|---------------------|--------------------------------------|-------------------|---------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 April 2009 | 16,998 | 38,145 | 18,299 | 73,442 |
| Additions | 3,360 | 1,104 | - | 4,464 |
| At 31 March 2010 | 20,358 | 39,249 | 18,299 | 77,906 |
| Depreciation | | | | |
| At 1 April 2009 | 12,994 | 16,812 | 8,844 | 38,650 |
| Charge for the year | 3,867 | 7,693 | 3,660 | 15,220 |
| At 31 March 2010 | 16,861 | 24,505 | 12,504 | 53,870 |
| Net book value | | | | |
| At 31 March 2010 | 3,497 | 14,744 | 5,795 | 24,036 |
| At 31 March 2009 | 4,004 | 21,333 | 9,455 | 34,792 |

11 Debtors

| | 2010 | 2009 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Trade debtors | 141,749 | 74,718 |
| Amounts owed by group undertakings | 7,296 | - |
| Prepayments and accrued income | 13,995 | 29,389 |
| | 163,040 | 104,107 |

12 Creditors: amounts falling due within one year

| | 2010 | 2009 |
|---------------------------------|----------------|----------------|
| | £ | £ |
| Trade creditors | 28,254 | 45,130 |
| Taxes and social security costs | 7,398 | 21,721 |
| Accruals | 116,416 | 46,980 |
| | 152,068 | 113,831 |

ADULTS SUPPORTING ADULTS (ASA)

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2010

13 Analysis of net assets between funds

| | Unrestricted funds £ | Designated funds £ | Total £ |
|---|----------------------------|--------------------------|----------------|
| Fund balances at 31 March 2010 are represented by | | | |
| Tangible fixed assets | 24,036 | - | 24,036 |
| Current assets | 552,630 | 221,186 | 773,816 |
| Creditors amounts falling due within one year | (152,068) | - | (152,068) |
| | <u>424,598</u> | <u>221,186</u> | <u>645,784</u> |

The designated fund of £221,186 (2009 £194,906) represents a provision for pension and redundancy costs in respect of which the charity has no legal liability but for which the trustees feel it prudent to provide

14 Commitments under operating leases

At 31 March 2010 the company had annual commitments under non-cancellable operating leases as follows

| | Land and buildings | |
|--------------------|--------------------|---------------|
| | 2010 | 2009 |
| | £ | £ |
| Expiry date | | |
| Within one year | 6,940 | 6,651 |
| In over five years | 33,487 | 32,775 |
| | <u>40,427</u> | <u>39,426</u> |

15 Controlling party

The charity is controlled by the trustees who are also the company's directors

16 Related parties

During the year the company loaned £7,296 to its subsidiary company Lifestyle Brokerage. This amount was still outstanding at the 31st March 2010 and is included in debtors.

17 Company status

The charity is a company limited by guarantee. The members of the company are the directors and trustees named on page 1. In the event of the charity being wound up the liability in respect of the guarantee is limited to £10 per member of the charity.