

Registered number: 05865447
Charity number: 1144391

ADRC
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2017**

Trustees

J R Morgan, Chair (resigned 31 March 2017)
Ms J E Lodge, Trustee (resigned 31 March 2017)
Dr S Munro, Trustee (resigned 31 March 2017)
Miss S H Hill, Trustee
P D Jones, Trustee

Company registered number

05865447

Charity registered number

1144391

Registered office

Unity 12, 9-19 Rose Road, Southampton, SO14 6TE

Accountants

J & S Accountants Limited, 6 Northlands Road, Southampton, SO15 2LF

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2017

The Trustees present their annual report together with the financial statements of ADRC for the 1 April 2016 to 31 March 2017. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- Promote, protect and preserve the physical and mental health of sufferers of autistic spectrum disorders and conditions which may exhibit similar manifestations in the United Kingdom or overseas through the promotion of medical research and the provision of support, education, training and practical advice;
- Advance the education of the general public in all areas relating to autistic spectrum disorders.

The aims of the charity are to offer a robust, specialist diagnostic service, in line with NICE guidelines, for children, young people and adults suspected of having an ASD (autism spectrum disorder), and to develop post diagnostic services for children, young people and adults with ASD.

We will review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the 12 months ended 31st March 2017. The review looks at each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Our main objectives for the year were to continue to develop and extend the service that we offer to people with ASD, their families and those involved in working with them, and also to enable children, young people and adults with ASD to lead safe and fulfilling lives in line with the Autism Act and the related 2010 Autism Strategy. The strategies we used to meet these objectives included:

- Providing a range of services to help diagnose autistic spectrum disorder
- Providing a range of services to assist those individuals with autistic spectrum disorder
- Provision of education in Autism Awareness
- Developing tools and methodologies that will best identify people with ASD
- Providing supervision, training and consultancy to service providers who work with people with ASD

All our charitable activities focus on the promotion, protection and preservation of the physical and mental health of sufferers of autistic spectrum disorders and conditions and are undertaken to further our charitable purposes for the public benefit.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

c. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

ADRC has continued to look at how it can develop its post-diagnostic services to provide even more in the way of long-term benefits for autistic people. In March 2017 ADRC presented at the National Autistic Society Professionals Conference on the subject of post diagnostic services. Their presentation was entitled "Post Diagnostic Support for Adults – Filling the Gap" fitting with the theme of the conference which was Working-in Partnership through the Autism Journey.

Further actions on developing post diagnostic services have been delayed as ADRC took on additional pre-diagnostic services in the form of providing a (child) filtering panel for IOW.

Achievements and performance

a. KEY FINANCIAL PERFORMANCE INDICATORS

1. Patients receiving a diagnosis

ADRC provided an ASD assessment for a total of 201 patients, during the 12 month period ended 31st March 2017. [143 under 18 years of age; 58 were 18 or older].

2. Post diagnostic services

The contract with Totton College in Hampshire to support staff and mentor students with an ASD continued during the year. ADRC has provided solution-focused intervention for a small number of adults and some domiciliary habilitation and behavioural intervention for children and young people.

3. Research

ADRC continued collaboration with King's College London and Goldsmiths University of London. As a result of this collaboration an academic paper was published in November 2016 entitled "Demographic and Cognitive Profile of Individuals Seeking a Diagnosis of Autism Spectrum Disorder in Adulthood". Two further papers are in preparation.

4. Income to exceed outgoings

ADRC made a small financial profit in the year ended 31st March 2017 of £14,687. This represented an improvement on the previous financial year.

5. Donations

ADRC received a donation of £10,500 during the year ended 31st March 2017.

6. Reserves

At the year-end, 31st March 2017, ADRC's net current assets had increased to £56,896 [increased from £42,209 at 31st March 2016].

b. REVIEW OF ACTIVITIES

Our main activities and an explanation of whom we try to help are described below.

During the 12-month period ended 31st March 2017, 201 patients attended an ASD assessment. Of these, 143 were under 18 years of age and 58 were 18 or older.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

The contract with Totton College has continued during the year to support staff and mentor students with an ASD at Totton College in Hampshire.

In March 2017 ADRC's outstanding work was again recognised in its nomination to the National Autistic Society's Award for Outstanding Health Services. The NAS awards seek to acknowledge the outstanding contributions and achievements of individuals, teams and organisations who have demonstrated excellence, dedication and commitment to improving the lives of people with autism. Following the nomination, ADRC reached Finalist Stage for a fifth consecutive year.

ADRC continued to have a presence on the Wiltshire Autism Partnership Board.

ADRC remained on the Qualified Providers list for NHS Wiltshire and NHS Oxford and has undertaken 50 assessments under these contracts in the year ended 31st March 2017.

As part of our ASD assessment process we have built up a valuable databank. During the year, we have continued our collaboration with King's College London and Goldsmiths University of London, on the dissemination of this data (anonymised) to increase knowledge and understanding in the field of autism. One academic paper was published in year as mentioned above and two further academic research papers are currently in preparation.

c. INVESTMENT POLICY AND PERFORMANCE

The charity generated a small profit at the end of the financial year. ADRC's contract to provide an assessment and diagnostic service for children and young people on the Isle of Wight has continued to be successful, although it is challenging to meet the continued demand for assessments in that area, in a timely manner with the resources available.

ADRC has also provided diagnoses and assessments for a number of other adults who have been independently referred to ADRC.

The majority of ADRC's income is derived from the professional services provided to individuals. These services are on a referral basis with the majority being funded by the local Clinical Commissioning Groups either on a contract or case-by-case basis.

Other income comes from the work with Totton College.

While aiming to retain a prudent level of reserves each year, most of the charity's funds are applied in the short term, so there are currently no funds available for long term investment.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Financial review

a. GOING CONCERN

At a Trustees' meeting held on 12th July 2017 the Trustees resolved that ADRC should wind down the business activities and cease trading as soon as reasonably practical.

This decision has been made after several months of careful consideration and monitoring. The Trustees do have a reasonable expectation that the company has adequate resources to fund the closure of the business. As the cessation of business is anticipated during the latter part of the next financial year the accounts are not prepared on a going concern basis. The adoption of this has not required any adjustment to the assets or liabilities as the company expects to be able to realise all its assets and meet all its liabilities as part of the closure. No provision for the costs of closure have been included in these financial statements.

b. RESERVES POLICY

ADRC made a profit of £14,688, during the year ended 31st March 2017, after receiving donations of £10,500. Although this represents a significant turnaround from the position at the start of the financial year, the business continues to operate on a very tight budget and the Trustees are concerned that the level of reserves may prove to be insufficient to address future working capital requirements of the charity.

Structure, governance and management

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and is constituted under a Memorandum of Association dated 24/06/2011.

The principal object of the charitable company was the provision of a multi-disciplinary service for children, young people and adults suspected of having Asperger's syndrome/higher functioning autism.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The directors of the company are also charity trustees for the purpose of charity law. At the first meeting of the trustees in each calendar year one third of the trustees must retire, but are eligible for re-election.

During the course of the financial year, ADRC received resignations from three of its Trustees, James Morgan (ADRC's Chairman), Jane Lodge and Stacey Munro, all to take effect from 31st March 2017. Despite efforts throughout the year, ADRC has been unsuccessful in appointing any new Trustees.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

During the financial year the trustees had an established management committee and delegated the day to day running of the company to this committee. The management committee reported to the trustees on a regular basis and James Morgan was the trustee member of this committee. In addition to the trustee representation the management committee comprised of the Managing Director and the Clinical Director and so the individuals on the committee cover both clinical and business skills.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

During each financial year the management committee reviews the key risks to which ADRC and its staff are exposed, and determines and progresses actions which can be taken to mitigate these risks. The key risks can be classed as: clinical (e.g. mistake and error in diagnosis or further work with patients), business (e.g. withdrawal of or changes in contracts), management (e.g. staff related issues) and financial (e.g. adequacy of funds, financial controls). The management committee presents the results of these reviews and agrees the actions to be taken with the trustees on a regular, at least annual basis. ADRC has a clearly documented business continuity plan.

The management committee met monthly, during the financial year, to review the progress of the clinic's work and its management accounts, including progress in relation to existing contracts, responding to new contract opportunities, and staffing; and initiated action accordingly.

Plans for future periods

a. FUTURE DEVELOPMENTS

There are no plans for future developments following the Trustees meeting on 12th July 2017 when the Trustees confirmed the difficult decision that ADRC should cease trading and be wound down in an orderly manner before the end of the next financial year. Although the charity was still trading profitably at the 12th July, it was acknowledged that trading conditions were difficult and were deteriorating. Key staff resignations received since 31st March mean ADRC is unable to commit to having the resources required to deliver on a renewed contract with the IOW Clinical Commissioning Group. Since the decision on 12th July ADRC has been taking action to wind down the business in an orderly manner.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of ADRC for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

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

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees, on 17/12/17 and signed on their behalf by:



P D Jones
Director and Trustee of ADRC

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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2017**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ADRC

I report on the financial statements of the company for the year ended 31 March 2017 which are set out on pages 10 to 22.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The company's pro-rated gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Dated:

22/12/2017

Helen Clements FCA

Troy Accounting Ltd
Wisteria Grange Barn
Pikes End
Pinner
London HA5 2EX

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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2017**

	Note	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
INCOME FROM:				
Donations and legacies	2	10,500	10,500	5,000
Other trading activities		341,071	341,071	373,947
Investments	3	31	31	210
TOTAL INCOME		351,602	351,602	379,157
EXPENDITURE ON:				
Charitable activities		336,915	336,915	405,481
TOTAL EXPENDITURE	5	336,915	336,915	405,481
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		14,687	14,687	(26,324)
NET MOVEMENT IN FUNDS		14,687	14,687	(26,324)
RECONCILIATION OF FUNDS:				
Total funds brought forward		42,209	42,209	68,533
TOTAL FUNDS CARRIED FORWARD		56,896	56,896	42,209

The notes on pages 12 to 22 form part of these financial statements.

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REGISTERED NUMBER: 05865447

**BALANCE SHEET
AS AT 31 MARCH 2017**

	Note	£	2017 £	£	2016 £
CURRENT ASSETS					
Debtors	10	44,072		62,041	
Cash at bank and in hand		67,797		55,654	
		<u>111,869</u>		<u>117,695</u>	
CREDITORS: amounts falling due within one year					
	11	(54,973)		(75,486)	
NET CURRENT ASSETS			<u>56,896</u>		<u>42,209</u>
NET ASSETS			<u>56,896</u>		<u>42,209</u>
CHARITY FUNDS					
Unrestricted funds	12		<u>56,896</u>		<u>42,209</u>
TOTAL FUNDS			<u>56,896</u>		<u>42,209</u>

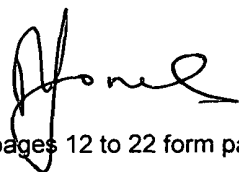
The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved and authorised for issue by the Trustees on 17/12/2017 and signed on their behalf, by:

P D Jones



The notes on pages 12 to 22 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

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

1.4 Going concern

The Trustees believe that the going concern basis is not appropriate as the company has no realistic alternative but to cease trading given the deterioration in trading conditions, the key staff resignations and its inability to meet the resources required to fulfill a renewed contract with its major customer. The adoption of this has not required any adjustment to the assets or liabilities as the company expects to be able to realise all its assets and meet all its liabilities as part of the closure. No provision for the costs of closure have been included in these accounts.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES (continued)

1.5 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

1. ACCOUNTING POLICIES (continued)

1.7 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.8 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment - 33% straight line

1.9 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.10 Debtors

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

1.11 Cash at Bank and in hand

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

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

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**NOTES TO THE FINANCIAL STATEMENTS
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1. ACCOUNTING POLICIES (continued)

1.13 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Fund accounting

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

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Donations	10,500	10,500	5,000
<i>Total 2016</i>	<i>5,000</i>	<i>5,000</i>	

3. INVESTMENT INCOME

	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Investment income - local cash	31	31	210
<i>Total 2016</i>	<i>210</i>	<i>210</i>	

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**NOTES TO THE FINANCIAL STATEMENTS
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4. SUPPORT COSTS

	ADRC Clinical Services £	Total 2017 £	Total 2016 £
Cost of sales	47,438	47,438	48,460
Rent, rates and insurance	32,229	32,229	32,776
Repairs and maintenance	2,316	2,316	3,437
Light and heat	2,046	2,046	3,471
Legal and professional fees	16,924	16,924	24,397
Telephone, postage, stationery and advertising	7,956	7,956	11,768
Travel, subsistence, entertaining and sundry	3,109	3,109	3,311
Bad debts	4,927	4,927	2,897
Bank charges and interest	178	178	191
Wages and salaries	218,949	218,949	268,867
Pension cost	843	843	5,906
	<u>336,915</u>	<u>336,915</u>	<u>405,481</u>
<i>At 31 March 2016</i>	<u>405,481</u>	<u>405,481</u>	

During the year ended 31 March 2017, the company incurred the following Governance costs:
£NIL (2016 - £NIL) included within the table above in respect of ADRC Clinical Services.

5. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2017 £	Other costs 2017 £	Total 2017 £	Total 2016 £
ADRC Clinical Services	<u>219,792</u>	<u>117,123</u>	<u>336,915</u>	<u>405,481</u>
<i>Total 2016</i>	<u>274,773</u>	<u>130,708</u>	<u>405,481</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2017	2016
	£	£
Pension costs	<u>843</u>	<u>5,906</u>

During the year, no Trustees received any remuneration (2016 - £NIL).

During the year, no Trustees received any benefits in kind (2016 - £NIL).

1 Trustee received reimbursement of expenses amounting to £1545 in the current year, (2016 - 2 Trustees - £2115).

7. INDEPENDENT EXAMINERS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 250 (2016 - £ 250), and other services of £ - (2016 - £ -).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

8. STAFF COSTS

Staff costs were as follows:

	2017 £	2016 £
Wages and salaries	218,949	268,867
Other pension costs	843	5,906
	<u>219,792</u>	<u>274,773</u>

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

	2017 No.	2016 No.
Management	1	1
Clinical	5	5
Administration	1	1
	<u>7</u>	<u>7</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. TANGIBLE FIXED ASSETS

	Office equipment £
Cost	
At 1 April 2016 and 31 March 2017	<u>5,049</u>
Depreciation	
At 1 April 2016 and 31 March 2017	<u>5,049</u>
Net book value	
At 31 March 2017	<u>-</u>
At 31 March 2016	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

10. DEBTORS

	2017 £	2016 £
Trade debtors	30,642	31,229
Prepayments and accrued income	13,430	30,812
	<u>44,072</u>	<u>62,041</u>

11. CREDITORS: Amounts falling due within one year

	2017 £	2016 £
Trade creditors	14,951	11,350
Other taxation and social security	5,106	5,735
Other creditors	1,710	-
Accruals and deferred income	33,206	58,401
	<u>54,973</u>	<u>75,486</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Balance at 31 March 2017 £
Unrestricted funds				
General Fund	42,209	351,602	(336,915)	56,896

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2015 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2016 £
Unrestricted funds					
General Fund	68,533	379,157	(405,481)	-	42,209
	<u>68,533</u>	<u>379,157</u>	<u>(405,481)</u>	<u>-</u>	<u>42,209</u>
Total of funds	<u>68,533</u>	<u>379,157</u>	<u>(405,481)</u>	<u>-</u>	<u>42,209</u>

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Balance at 31 March 2017 £
General funds	42,209	351,602	(336,915)	56,896

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2015 £	Income £	Expenditure £	Balance at 31 March 2016 £
General funds	68,533	379,157	(405,481)	42,209

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2017 £	Total funds 2017 £
Current assets	111,869	111,869
Creditors due within one year	(54,973)	(54,973)
	<u>56,896</u>	<u>56,896</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2016 £	Total funds 2016 £
Current assets	117,695	117,695
Creditors due within one year	(75,486)	(75,486)
	<u>42,209</u>	<u>42,209</u>

14. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2017 £	2016 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	14,687	(26,324)
Adjustment for:		
Decrease in debtors	17,969	10,880
Decrease in creditors	(20,513)	(26,004)
Net cash provided by/(used in) operating activities	<u>12,143</u>	<u>(41,448)</u>

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2017 £	2016 £
Cash in hand	67,797	55,654
Total	<u>67,797</u>	<u>55,654</u>

ADRC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

16. PENSION COMMITMENTS

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. The pension cost charge represents contributions payable by the company to the fund and amounted to £843 (2016 - £5,906).

17. RELATED PARTY TRANSACTIONS

James Morgan is a director of Brain-in-Hand Ltd; and he, Tony Brown, Pat Abbott and a close family member of Jane Lodge, are shareholders in that company, whose purpose is to develop a hand held device based on mobile phone technology which can provide help to people with impaired executive function of the brain. ADRC made sales to Brain-in-Hand Ltd during the year to the value of £2,672 (2016 £11,749). All transactions were on an arms length basis. Any decisions that might be made in future to suggest the use of Brain-in-Hand by the any of the clinic's patients would be subject to independent review.