

THE HAMPSHIRE AUTISTIC SOCIETY

REPORT AND ACCOUNTS

31ST MARCH 1995

REGISTRATION No. 1710300



THE HAMPSHIRE AUTISTIC SOCIETY
(A company limited by guarantee)

DIRECTORS' REPORT

The directors present their report and the financial statements for the year ended 31st March 1995.

Principal activities

The principal activities of the company are the provision of a school and day centre and residential centres for the care, education and training of autistic children and adults, and the assistance of parents of autistic people and others engaged in education, training and care of them through the activities of outreach services.

Review of activities and future developments

The past year has been one of consolidation with no new major ventures being put in hand.

The residential bungalow in the grounds of Anglesey Lodge and the home in the community in Southampton-Birnbeck Cottage-which provides accommodation for high functioning adolescents became operational during the year and both are proving to be very successful.

Alterations have been effected at Hope Lodge School which provide a larger and improved Technology area.

Administrative offices in Southampton have been acquired recently which should give the Society a higher profile.

Advocacy Services within Hampshire (and beyond) have been expanded and this development will continue.

Active consideration is being given to the 16-19 year old gap in the Society's provision for autistic persons and it is hoped to make a positive advance in this area shortly.

Regrettably financial constraints from all directions mitigate against any rapid major development of the Society's facilities in the immediate future, and this against a background where increasing need for support is being constantly highlighted. However, the Society is pledged that, to the best of its ability, it will continue to promote the needs of and provide active support to those who are autistic and to their parents/carers.

Results

The excess of income over expenditure for the year was £159,898. In accordance with the company's Memorandum of Association no dividend is payable and the excess of income over expenditure will be added to funds.

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DIRECTORS' REPORT
(continued)

Directors

The following served as directors during the year

M Day	G Shields	- appointed 20.09.94
R D Hannah	D J Teagle	- appointed 29.11.94
T Marriott	J J Dawson	- appointed 24.01.95
G L Cailles	S J Pawling	- resigned 20.09.94
Dr J A Woodruff	B T Hunt	- resigned 20.09.94
T J C Waterson	Mrs M P Everard	- resigned 20.09.94
Mrs P Q Arrow - appointed 20.09.94	P Kulik	- resigned 18.08.94

Directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of this company and of the excess or deficit of income over expenditure of the company for that year. In preparing those financial statements, the directors are required to:

- . select suitable accounting policies and then apply them consistently;
- . make judgements and estimates that are reasonable and prudent;
- . prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

A resolution to reappoint Hall & Co as auditors will be put to the members at the Annual General Meeting.

BY ORDER OF THE BOARD


T J C Waterson

Secretary
9th August 1995

REPORT OF THE AUDITORS
TO THE MEMBERS OF THE HAMPSHIRE AUTISTIC SOCIETY

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We have audited the financial statements on pages 4 to 11 which have been prepared under the historical cost convention and the accounting policies set out on pages 4 and 5.

Respective responsibilities of Directors and Auditors

As described on page 2 the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements and of whether the accounting policies are appropriate to the company'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 financial statements 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 financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31st March 1995 and of its result for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

HAL & CO

HAL & CO
Chartered Accountants
Registered Auditor
14th August 1995

59 The Avenue
Southampton
SO17 1XS

THE HAMPSHIRE AUTISTIC SOCIETY
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ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared under the historical cost convention.

Accounts format

The directors have taken advantage of paragraph 3(3) of Schedule 4 to The Companies Act 1985 and the format of the Income and Expenditure Account has been adapted to reflect the nature of the company's activities.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation.

Depreciation

Depreciation is calculated to write off the cost of assets owned at the end of the year at the following rates:

Land, Buildings and Improvements	2.5% on cost
Fixtures, Fittings, Tools and Equipment	15%)
Motor Vehicles	25%) on the reducing balance
Mobile Units	10%) method

Fees receivable

Where fees are set at an annual rate and then billed to the relevant authorities in stages throughout the year, income has been brought into the profit and loss account on the basis of a strict time apportionment over twelve months, rather than by reference to the units term times.

Donations

Donations are accounted for in the Income and Expenditure Account in the year of receipt.

Since 1st April 1989 donations have been analysed between restricted donations, which may only be applied for a specific purpose, and unrestricted donations, which may be applied for any suitable purpose. Expenditure relating to restricted donations is charged in the Income and Expenditure Account in the year in which it is incurred.

The resultant surplus or deficit for the year on restricted donations received less related expenditure is transferred to restricted funds.

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ACCOUNTING POLICIES
(continued)

Donations
(continued)

Prior to 1st April 1989 the accounting records of the company did not allow a full analysis of donations between restricted and unrestricted items to be carried out but the directors are of the opinion that the total amount of unspent restricted and unrestricted donations at 31st March 1989 was not material and therefore do not propose to reanalyse these items from the records maintained since the inception of the company.

Donations in kind

Assets donated are included in the accounts where, in the opinion of the directors, the market value can be ascertained with reasonable accuracy.

Government grants

Capital based grants received are credited against the cost of the fixed assets to which they relate, thus reducing the cost of the acquisition by the amount of the grant

Leases

Assets acquired under finance leases are capitalised in the balance sheet and are depreciated over the expected useful lives. The capital element of future payments are treated as a liability and the interest element is charged to the profit and loss account.

Rentals payable under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

HAMPSHIRE AUTISTIC SOCIETY
(A company limited by guarantee)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 1995

	<u>Notes</u>	<u>1995</u>	<u>1994</u>
		£	£
Income			
Fees receivable		1,801,202	1,585,779
Donations		48,147	185,927
Interest receivable	1	1,437	15
Other income		1,306	852
		1,852,092	1,772,573
Indirect expenditure			
Fund-raising expenses	55,789		55,017
Central administration costs	15,674		14,433
Interest payable	2 14,728		22,008
		86,191	91,458
Income less indirect expenditure		1,765,901	1,681,115
Direct charitable expenditure			
Adult development service	796,019		720,746
Educational development service	809,984		696,187
		1,606,003	1,416,933
Income less expenditure	3	159,898	264,182
The excess of income over expenditure is dealt with as follows:			
Transfers to			
Restricted funds		16,648	107,876
Unrestricted funds		143,250	156,306
		159,898	264,182

All of the company's operations are classed as continuing.

The company had no recognised gains or losses other than the excess of income over expenditure for the year.

The notes on pages 8 to 11 form part of these financial statements

THE HAMPSHIRE AUTISTIC SOCIETY
(A company limited by guarantee)

BALANCE SHEET AT 31ST MARCH 1995

	<u>Notes</u>	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
Fixed assets			
Tangible assets	5	1,239,919 -----	1,205,687 -----
Current assets			
Debtors	6	500,660	150,709
Cash at bank and in hand		1,730	1,286
		502,390	151,995
Creditors: amounts falling due within one year	7	758,192 -----	532,154 -----
Net current liabilities		(255,802)	(380,159)
Total assets less current liabilities		984,117	825,528
Creditors: amounts falling due after more than one year	8	699	2,008
		983,418 =====	823,520 =====
Funds			
Restricted funds	11	183,531	166,883
Unrestricted funds	11	799,887	656,637
		983,418 =====	823,520 =====

The financial statements were approved
by the Board of Directors on 18th July 1995.

P.Q. Arrow
P.Q. Arrow

Director

The notes on pages 8 to 11 form part of these financial statements.

THE HAMPSHIRE AUTISTIC SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 1995

1. Interest receivable

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Short term bank deposits	1,437	15
	=====	=====

2. Interest payable

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Bank Overdraft	13,002	20,282
Finance lease interest	1,726	1,726
	-----	-----
	14,728	22,008
	=====	=====

The bank borrowings are secured by a legal charge over certain of the company's tangible fixed assets.

3. Income less expenditure

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
The excess of income over expenditure is stated after charging/(crediting):		
Release of excess fee provision	-	(34,000)
Staff costs (note 4)	1,295,423	1,136,508
Depreciation	61,667	52,931
Auditors' remuneration	6,090	5,875
(Profit)/loss on disposal	(1,014)	569
	=====	=====

4. Employees

The average weekly number of person employed by the company was 107 (1994 - 95) (including part-time staff)

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Wages and salaries	1,182,890	1,036,105
Social security costs	98,808	87,230
Other pension costs	13,725	13,173
	-----	-----
	1,295,423	1,136,508
	=====	=====

No remuneration was paid to the directors for services as directors.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 1995
(continued)

5. Tangible fixed assets

	<u>Land and Buildings</u>	<u>Fixtures, Fittings, Tools and Equipment</u>	<u>Motor Vehicles</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Cost				
At 1st April 1994	1,181,571	201,724	71,245	1,454,540
Additions	31,639	53,517	13,130	98,286
Disposal	-	-	(7,145)	(7,145)
At 31st March 1995	1,213,210	255,241	77,230	1,545,681
Depreciation				
At 1st April 1994	106,064	89,069	53,720	248,853
Provided	30,330	24,271	7,066	61,667
Disposal	-	-	(4,758)	(4,758)
At 31st March 1995	136,394	113,340	56,028	305,762
Net book value:				
At 31st March 1995	1,076,816	141,901	21,202	1,239,919
At 31st March 1994	1,075,507	112,655	17,525	1,205,687

The net book value of land and buildings comprise:

	<u>Freehold land and buildings</u>	<u>Building improvements</u>	<u>Total</u>
At 31st March 1995	£1,042,160	£34,656	£1,076,816
At 31st March 1994	£1,039,752	£35,755	£1,075,507

Fixtures, fittings, tools and equipment include the following amounts in respect capitalised finance leases, cost £12,542, depreciation provided in the year £2,265 and accumulated depreciation £5,745.

6. Debtors

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Due within one year		
Fees	471,054	146,289
Other debtors	8,996	724
Prepayments and accrued income	9,910	3,696
	489,960	150,709
Due after one year		
Other debtors	10,700	-
	500,660	150,709

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 1995
(continued)

7. Creditors: due within one year

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Obligations under finance leases (note 9)	1,309	3,558
Bank loans and overdrafts	53,980	247,724
Other taxes and social security	33,109	24,938
Other creditors	9,977	11,405
Accruals and deferred income	659,817	244,529
	-----	-----
	758,192	532,154
	=====	=====

8. Creditors: amounts falling due after more than one year

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Obligations under finance leases (note 9)	699	2,008
	=====	=====

9. Finance leases

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Amounts payable:		
Within one year	1,941	5,283
In second to fifth year	1,037	2,979
	-----	-----
	2,978	8,262
Less: finance charges allocated to future periods	(970)	(2,696)
	-----	-----
	2,008	5,566
	=====	=====
Shown as:		
Current obligations	1,309	3,558
Non current obligations	699	2,008
	-----	-----
	2,008	5,566
	=====	=====

10. Taxation

The company is registered as a charity under the Charities Act 1960 and no provision has been made for corporation tax on the basis that any income will be exempt by virtue of Section 505(1) of the Income and Corporation Taxes Act 1988.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 1995
(continued)

11. Movement in Funds

	<u>Restricted Funds</u> £	<u>Unrestricted Funds</u> £	<u>Total Funds</u> £	<u>1994 Total Funds</u> £
At 1st April 1994	166,883	656,637	823,520	559,338
Excess of income over expenditure for the year	16,648	143,250	159,898	264,182
At 31st March 1995	183,531	799,887	983,418	823,520
	=====	=====	=====	=====

12. Status of the company

The company is limited by guarantee and has no authorised or issued share capital.

13. Transactions with directors

The following transactions took place during the year in which directors had an interest:

Mr G. Cailles provided services in his professional capacity as a Chartered Surveyor. The fees payable are not greater than the appropriate Royal Institution of Chartered Surveyors scale and amounted to £6,393 in the year (1994 - £6,318).