

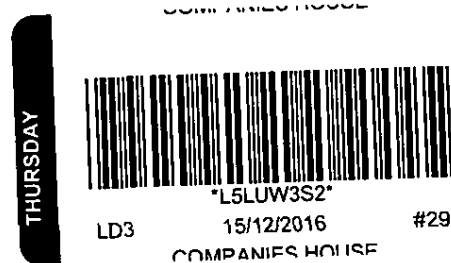
Charity registration No. 298166  
Company registration No. 2169783 (England and Wales)

## **Report and Financial Statements**

**For the year ended 31 March 2016**

**Hoffmann Foundation  
for Autism  
(A company limited by guarantee)**

Mazars LLP  
Times House, Throwley Way,  
Sutton, Surrey, SM1 4JQ



## Hoffmann Foundation for Autism

### Charity information

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Trustees	Gary Page - Chair Alan Wildsmith Ellie Goodger Ayesha Pathmanadan Alex Jarman Charles Kesser Falak Yussouf
Company Secretary	Christolin Rosairo BA (Hon) FIAA
Chief Executive	Ronda Bradford DMS DHSC CSS RNMH (P)
Registered charity number	298166
Company registration number	2169783 (England and Wales)
Registered office	4 Gordon Avenue Stanmore London HA7 3QD
Auditors	Mazars LLP Times House Throwley Way Sutton Surrey SM1 4JQ
Solicitors	Russell Cooke 2 Putney Hill London SW15 6AB
Bankers	Lloyds TSB Bank plc Fenchurch Street Branch 72 Fenchurch Street London, EC3P 3EH  Triodos Bank NV Brunel House 11 The Promenade Bristol, BS8 3NN

# **Hoffmann Foundation for Autism**

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# **Hoffmann Foundation for Autism**

## **Annual report of the Trustees For the year ended 31 March 2016**

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### **Introduction**

The Trustees are pleased to present their annual report, together with the financial statements of the charity, for the year ended 31 March 2016, which are also prepared to meet the requirements for a directors' account and report for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

### **Structure, governance and management**

#### **Organisation**

The Foundation was originally registered in September 1987 as Alice Hoffmann Homes Limited, a company limited by guarantee and not having a share capital. In December 1997 it merged with Hoffmann de Visme Day Services, a body with the same founder and similar interests, to form the Hoffmann de Visme Foundation which has since become Hoffmann Foundation for Autism.

The Foundation is a charitable company limited by guarantee, registered in England and Wales (Charity No. 298166). Its governing documents are its Memorandum and Articles of Association (Company No. 2169783).

#### **Trustees**

Hoffmann Foundation for Autism is run by a Board of Trustees currently comprising eight members which meets six times a year to administer the charity. The Board of Trustees is the governing body responsible for the activities of the organisation. The role of the Board is to provide accountable leadership and direction as required by law, to set clear objectives, establish priorities, safeguard assets and use them effectively and exclusively for their purpose.

The appointment and removal of Trustees is decided by a majority of votes. At every Annual General Meeting, all of the Trustees are required to retire from office but these Trustees are eligible for re-election and the maximum term of a Trustee is six years. The following have served as Trustees during the year:

Gary Page (Chair)  
Julian Todd MA FCA (Treasurer) (resigned 25 May 2016)  
Nahid Chowdhury (resigned 24 April 2016)  
Alan Wildsmith  
Ellie Goodger  
Ayesha Pathmanadan  
Alex Jarman  
Charles Kesser  
Falak Yussouf (appointed 23 March 2016)

## **Hoffmann Foundation for Autism**

### **Annual report of the Trustees For the year ended 31 March 2016**

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Trustees delegate operational decisions and responsibilities to the Chief Executive. However, strategic and major financial decisions are made by the Board taking into account advice and recommendations from the Chief Executive.

The Trustees have delegated certain tasks to the sub-committees for Finance and Development which meet six times per year ahead of the Board Meeting. The committees, whose members are Gary Page and Julian Todd, advise the Board on the financial management of the Foundation and on development and business plans.

Trustees are recruited through a variety of means including websites and organisations that specialise in the voluntary sector. Information and a Job Description are given to interested parties who are required to fill out an application form and provide a supporting statement. Candidates are invited to meet a minimum of two existing trustees and if they wish to, observe a Board meeting before appointment is proposed at the Board meeting. They are also given the opportunity to visit a service. Once appointed they receive an Induction Pack which includes the Memorandum and Articles of Association, the Strategic Plan, Annual Accounts, Roles and Responsibilities and Code of Conduct and a Code of Governance. The Chief Executive takes them to meet staff and service users.

There is training available for new Trustees as required.

### **Objectives and activities**

The object of the Foundation is to improve the quality of life for people with autism by providing support services that promote opportunities for independence and provide creative, educational, leisure and social activities.

The Foundation runs residential homes in the London Boroughs of Brent, Barnet, Harrow and Haringey with 24-hour staff support. Supported living services and day care services for people on the autistic spectrum are provided across North London.

Specialist training to staff in the public services is offered to help them in working with people with autism.

## **Hoffmann Foundation for Autism**

### **Annual report of the Trustees For the year ended 31 March 2016**

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#### **Achievements and Performance**

##### **Chair's Report**

The operating environment has become ever more difficult during this financial year given the continuing pressures on local authority funding and a small number of voids in our services which have become increasingly difficult to fill. Hoffmann has responded to this challenge by reshaping our Operating Model with a shift from Residential Care to Supported Living Services which have become the preferred Care Model of Commissioners.

This will result in a period of transition which will require investment in new services such as Gordon Avenue. We will see further such investments in the current year. Our priority will remain ensuring we provide the best possible standard of care for our Service Users and security for our staff whilst preserving the financial viability of Hoffmann. Notwithstanding this we have continued to invest in improving the physical environment of our buildings. There is an ongoing maintenance programme in order to ensure our Service Users live in a safe and homely environment. These investments have had an inevitable impact on our financial results and cash position but the Trustees believe they are inevitable to ensure the continued growth and ongoing sustainability of Hoffmann. Whilst Hoffmann will continue to own part of its own property portfolio, the new model involves us working with Housing Associations in a structure where they provide and maintain the buildings with Hoffmann focussing on the provision of care. That plays to our strengths and is we believe a viable model moving forward. The first such project is Gordon Avenue with Genesis Housing and further such projects are in the pipeline.

Our Day Services at the Hub have continued to operate in spite of significant funding pressures and we have continued to maintain psychological support for our Service Users and staff because we believe this is a fundamental part of the specialist service we provide. Hoffmann's future remains as a specialist provider of services for Adults with Autism and we must not lose sight of this during a period of significant change.

I would like to pay tribute to our staff for remaining focussed on our Service Users during this period. We believe that the efficiencies made from the earlier restructuring programme have contributed significantly to enabling Hoffmann to continue to provide sustainable, safe and high quality services. We continue to invest in staff training to ensure that we provide the best possible Autism focussed specialist care.

In Head Office we have a small but hard working and professional team and as always I am extremely grateful for all of their efforts during another exceptionally busy year which has included the relocation of the Office from Central London to the Gordon Avenue site in Stanmore.

Finally, I would like to thank my fellow Trustees for their time, effort and experience which has never been needed more as we seek to ensure Hoffmann thrives in an increasingly difficult environment. I would particularly like to thank Julian Todd, our outgoing Treasurer who has served Hoffmann with dedication and distinction over the last 6 years. He has come to the end of his allowed term of office and we wish him well in the future. In spite of the difficult environment Hoffmann remains in a relatively strong position. We benefit from owning a number of our own properties, a strong cash position and from a good reputation gained over many decades.

**Gary Page - Chair**

## **Hoffmann Foundation for Autism**

### **Annual report of the Trustees For the year ended 31 March 2016**

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#### **Financial review**

The charity made an overall deficit of £126,157 (2015 surplus of £140) in the year under review. This amounted to 4.8% (2015 0.005%) of total income of £2,591,772 (2015: £2,712,920). Unrestricted donations amounted to £444 (2015: £759). The income from charitable activities was £2,590,612 (2015: £2,710,931), including restricted family contribution income of £14,584 (2015: £14,584) and investment income of £716 (2015: £1,230).

The charity owns six minibus type vehicles, used to transport clients during their daily activities, outings and holidays.

As can be seen from the financial statements on pages 10 to 20, the charity is financially sound and is well placed to continue to provide its services for many years to come.

#### **Risk and internal control**

The Trustees carried out a detailed review of the charity's activities and produced a comprehensive strategic plan setting out the major opportunities available to the charity and the risks to which it is exposed. The Trustees regularly monitor progress against the strategic objectives set out in the plan, and a comprehensive review of the plan is carried out annually. As part of this process, the Trustees have implemented a risk management strategy which comprises:

- An annual review of the risks which the charity might face,
- The establishment of systems and procedures to mitigate those risks identified in the plan; and
- The implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

As mentioned in the Chair's report, funding pressures has meant a focus to revisit the operational model and a shift from Residential Care to Supported Living Services. This entailed investments in new services such as Gordon Avenue, which is reflected in the financial statements.

The risk of abuse of service users', be that physical, mental and/or financial, exists at all times in the care provision arena. To minimise the occurrence of any incidence of abuse, the charity provided regular staff training, reinforcing good practices and conduct. HFA has also put in place measures to monitor service users' expenses and the finance department carried out impromptu spot checks. A new whistle blowing policy has been implemented and close monitoring of staff was carried out via Management and RPVs (Responsible Person Visits are unannounced site audits by trained Trustees and Management personnel). RPV reports were available for Trustees to review with Management.

## **Hoffmann Foundation for Autism**

### **Annual report of the Trustees For the year ended 31 March 2016**

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This year, concerns were raised around the workload of the small Management team and succession planning for the CEO role. To mitigate this situation, regular management team meetings were held to monitor workload and there was closer Board scrutiny. Where applicable, to allow for efficient management of workloads, flexible working locations and hours were offered to the Management team. The interim placement of an experienced Operations Manager has eased the task of succession planning for the CEO role.

The Trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for safeguarding the assets of the organisation and for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to provide reassurance that:

- Assets are safeguarded against unauthorised use or disposition,
- Proper records are maintained and financial information used within the organisation for publication is reliable, and
- The charity complies with relevant laws and regulations

#### **Reserves policy**

The Trustees have established a policy whereby the operational funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be in the region of three months of salary costs. Consequently, HFA should aim to have £500,000 available cash in the bank at any time. At this level the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. Currently the bank balance as at the 31 March 2016 is £592,569 and this policy was maintained throughout the financial year.

#### **Investment Policy**

The Trustees have considered the most appropriate policy for investing funds and have decided that surplus short term funds should be put on deposit at the most advantageous rate.

#### **Investment powers**

The Foundation, in pursuit of its objectives, may borrow and raise money in such a manner and on such security as it thinks fit. It may raise funds and receive contributions from any person by way of subscriptions or donations provided that it does not undertake any permanent trading activity.

The Foundation may invest any such monies, not immediately required in any investment, security or property as may be considered fit, subject to any conditions and consents as may be required by law.



## **Hoffmann Foundation for Autism**

### **Annual report of the Trustees**

**For the year ended 31 March 2016**

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#### **Public benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. Hoffmann Foundation for Autism provides essential support services to people who are disadvantaged as a result of their condition. Staff support individual clients and service users and their families in specialist facilities that operate all year round. Our services promote the independence of people with autism and provide creative, educational, leisure and social opportunities. Without our services these opportunities would not exist. We charge fees for our services, but people on relatively low incomes or with few assets are able to access our services by obtaining local authority or health service funding.

#### **Statement of Trustees' responsibilities**

The Trustees (who are also the directors for the purposes of company law) are responsible for preparing the Report of the Trustees and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Charity and company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period

In preparing the accounts the Trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles of the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- the arrangements for setting the pay and remuneration of the Charity's key management personnel and any benchmarks, parameters or criteria used in setting their pay,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts, and
- prepare the accounts on a going concern basis unless it is inappropriate to assume that the charity will continue in business

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

## Hoffmann Foundation for Autism

### Annual report of the Trustees For the year ended 31 March 2016

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In so far as the Trustees are aware

- there is no relevant audit information of which the charity's auditor is unaware, and
- the Trustees have taken all relevant steps to make themselves aware of any relevant audit information and to ensure that the auditor is aware of that information

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website

#### Auditors

A resolution to appoint Mazars LLP as the charity's auditors will be proposed at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities (FRSSE) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

By order of the Board



G Page  
Chair

Date .. 28<sup>th</sup> September 2016

## **Independent Auditor's report to the Trustees of**

### **Hoffmann Foundation for Autism**

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We have audited the financial statements of Hoffmann Foundation for Autism for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet and the 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).

#### **Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, 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.

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. This report is made solely to the charity's members as a body. 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.

#### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's web-site at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

#### **Opinion on the financial statements**

In our opinion the financial statements

- give a true and fair view of the state of the charity's affairs as at 31 March 2016 and of 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.

# **Independent Auditor's report to the Trustees of Hoffmann Foundation for Autism**

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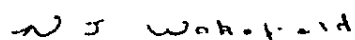
## **Opinion on the other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Annual Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the 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, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Annual Report of the Trustees



Nicola Wakefield (Senior Statutory Auditor)

For and on behalf of Mazars LLP, Chartered Accountants

Times House  
Throwley Way  
Sutton  
Surrey  
SM1 4JQ

Date 22/11/16

# Hoffmann Foundation for Autism

## Statement of financial activities for the year ended 31 March 2016

	Notes	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total funds 2016 £	Total funds 2015 (restated) £
<b>Income</b>					
Income from:					
Donations	2	444	-	444	759
Charitable activities	4	2,576,028	14,584	2,590,612	2,710,931
Investments	3	716	-	716	1,230
<b>Total income</b>		<u>2,577,188</u>	<u>14,584</u>	<u>2,591,772</u>	<u>2,712,920</u>
<b>Expenditure</b>					
Expenditure on:					
Charitable activities	5	2,703,345	14,584	2,717,929	2,712,780
<b>Total expenditure</b>		<u>2,703,345</u>	<u>14,584</u>	<u>2,717,929</u>	<u>2,712,780</u>
<b>Net (expenditure)/ income</b>	7	(126,157)	-	(126,157)	140
Fund balances brought forward At 1 April 2015		<u>2,263,910</u>	<u>-</u>	<u>2,263,910</u>	<u>2,263,770</u>
Fund balances carried forward At 31 March 2016		<u>2,137,753</u>	<u>-</u>	<u>2,137,753</u>	<u>2,263,910</u>

All of the above relate to continuing operations

There are no recognised gains or losses other than those included above.

The notes on pages 12 to 20 form part of these financial statements

**Hoffmann Foundation for Autism**  
**(Company Registration Number 2169783)**

**Balance Sheet as at 31 March 2016**

		2016		2015	
	Notes	£	£	£	£
<b>Fixed assets</b>	9		2,124,341		2,114,823
<b>Current assets</b>					
Debtors	10	250,200		234,446	
Cash at bank and in hand		<u>592,569</u>		<u>806,207</u>	
		842,769		1,040,653	
<b>Creditors: amounts falling due within one year</b>	11	<u>(255,937)</u>		<u>(290,534)</u>	
<b>Net current assets</b>			<u>586,832</u>		<u>750,119</u>
<b>Total assets less current liabilities</b>			<u>2,711,173</u>		<u>2,864,942</u>
<b>Creditors: amounts falling due after more than one year</b>	12		<u>(573,420)</u>		<u>(601,032)</u>
<b>Net assets</b>			<u>2,137,753</u>		<u>2,263,910</u>
<b>Funds</b>					
General reserves	13		639,998		767,804
Designated funds	14		<u>1,497,755</u>		<u>1,496,106</u>
<b>Total funds</b>			<u>2,137,753</u>		<u>2,263,910</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for smaller entities (effective January 2015).

The financial statements were approved by the Trustees on 28/9/16 and were signed on its behalf by

G Page, Trustee

A Pathmanadan, Treasurer

The notes on pages 12 to 20 form part of these financial statements.

# Hoffmann Foundation for Autism

## Notes to the financial statements For the year ended 31 March 2016

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### 1 Accounting policies

#### 1.1 Basis of accounting

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 for Smaller Entities (July 2014), the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### 1.2 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy

#### 1.3 Cost allocation

Expenditure incurred at each of the homes is deemed to be costs of charitable activities

Head office expenses are incurred in the day to day running of the Foundation's affairs and these have been allocated to activities based on the usage of resources by each activity

Governance costs are all costs attributable to the management of the charity's assets, organisation, administration and compliance with constitutional and statutory requirements

#### 1.4 Depreciation

Depreciation on fixed assets is provided at rates estimated to write off the cost less estimated residual value of each asset over its expected useful life as follows.

Freehold buildings	2% p.a straight line
Fixtures, fittings and equipment	20% p.a straight line
Motor vehicles	25% p.a straight line
Leasehold Improvements	Over the term of the Lease(Head Office lease)

## Hoffmann Foundation for Autism

### Notes to the financial statements For the year ended 31 March 2016

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#### 1.5 Leases

Operating lease payments are taken to the Statement of Financial Activities as they arise.

#### 1.6 Pension costs

The charity operates a defined contribution pension scheme, the assets of which are held separately to those of the charity. The pension cost charge represents contributions paid during the year

#### 1.7 Funds

Funds held by the charity are either:

- Unrestricted general funds, these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees;
- Designated funds: these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects;
- Restricted funds: these are funds which can only be used for a particular restricted purpose. Restrictions arise when specified by the donor.

#### 2 Income from donations

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Donations and legacies	<u>444</u>	<u>-</u>	<u>444</u>	<u>759</u>



# Hoffmann Foundation for Autism

## Notes to the financial statements For the year ended 31 March 2016

### 3 Income from investments

	2016 £	2015 £
Bank deposit interest	<u>716</u>	<u>1,230</u>

### 4 Income from charitable activities

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Local and Health Authority income and residents fees	<u>2,576,028</u>	<u>14,584</u>	<u>2,590,612</u>	<u>2,710,931</u>

### 5 Costs of charitable activities

	2016 £	2015 £
<b>Direct costs</b>		
Staff costs	1,817,136	1,786,471
Other costs	479,000	374,821
<b>Support costs</b>		
Central office staff costs	248,515	339,746
Office and other management costs	151,670	188,993
Governance costs (note 6)	21,608	22,749
	<u>2,717,929</u>	<u>2,712,780</u>

# Hoffmann Foundation for Autism

## Notes to the financial statements For the year ended 31 March 2016

### 6 Governance costs

	2016 £	2015 £
Auditors' remuneration	6,560	6,912
Legal fees	13,251	14,600
Trustees' meetings and expenses	<u>1,797</u>	<u>1,237</u>
	<u>21,608</u>	<u>22,749</u>

### 7 Net expenditure

	2016 £	2015 £
This is stated after charging:		
Depreciation – owned assets	76,182	83,779
Auditors' remuneration	6,560	6,912
Operating lease rental payments	47,622	28,713
Pension costs	<u>32,975</u>	<u>27,307</u>

### 8 Staff costs

	2016	2015
The average monthly number of employees during the year was:	No.	No.
Administration and care staff	<u>95</u>	<u>87</u>
	2016 £	2015 £
Wages and salaries	1,883,671	1,939,710
Social security costs	149,005	159,200
Other pension costs	<u>32,975</u>	<u>27,307</u>
	<u>2,065,651</u>	<u>2,126,217</u>

1 employee received a salary in the band £70K-£80K in the year (2015: £70K-£80K – 1 employee)  
Total pension contribution for higher paid staff was £7,200 (2015: £7,200) The total key management personnel salary paid was £208K in the year and total pension contribution was £9,067  
Redundancy and Termination payments in the year were £12,500 (2015: £35,200)

The Trustees receive no remuneration for their services (2015: £nil) and their out of pocket expenses for stationery, printing, telephone and travel during the year amounted to £1,797 - 8 Trustees (2015: £1,237 – 6 Trustees) Trustee indemnity insurance was purchased at a cost of £2,401 (2015: £2,401).

# Hoffmann Foundation for Autism

## Notes to the financial statements For the year ended 31 March 2016

### 9 Tangible fixed assets

	Freehold property £	Fixtures, fittings & equipment £	Motor vehicles £	Leasehold improvement £	Total £
<b>Cost</b>					
At 1 April 2015	2,569,368	277,101	132,233	41,528	3,020,230
Additions	<u>30,726</u>	<u>54,979</u>	<u>-</u>	<u>-</u>	<u>85,705</u>
<b>At 31 March 2016</b>	<u><b>2,600,094</b></u>	<u><b>332,080</b></u>	<u><b>132,233</b></u>	<u><b>41,528</b></u>	<u><b>3,105,935</b></u>
<b>Accumulated depreciation</b>					
At 1 April 2015	517,238	214,413	132,233	41,528	905,412
Charge for the year	<u>56,216</u>	<u>19,966</u>	<u>-</u>	<u>-</u>	<u>76,182</u>
<b>At 31 March 2016</b>	<u><b>573,454</b></u>	<u><b>234,379</b></u>	<u><b>132,233</b></u>	<u><b>41,528</b></u>	<u><b>981,594</b></u>
<b>Net book values</b>					
<b>At 31 March 2016</b>	<u><b>2,026,640</b></u>	<u><b>97,701</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>2,124,341</b></u>
<b>At 31 March 2015</b>	<u><b>2,052,135</b></u>	<u><b>62,688</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>2,114,823</b></u>

Bank loans are secured by a charge over Castleton Avenue, Pear Close and Langham Gardens  
(see note 12)

### 10 Debtors

	2016 £	2015 £
Trade debtors	147,710	137,553
Other debtors	45,372	58,734
Prepayments	<u>57,118</u>	<u>38,159</u>
	<u><b>250,200</b></u>	<u><b>234,446</b></u>

# Hoffmann Foundation for Autism

## Notes to the financial statements For the year ended 31 March 2016

### 11 Creditors: Amounts falling due within one year

	2016 £	2015 £
Bank loan (see note 12)	53,165	53,165
Trade creditors	105,026	115,445
Provisions		
Other creditors	25,614	57,380
Accruals and deferred income	<u>72,132</u>	<u>64,544</u>
	<u>255,937</u>	<u>290,534</u>

### 12 Creditors: Amounts falling due after more than one year

	2016 £	2015 £
Bank loans	<u>573,420</u>	<u>601,032</u>

Bank loans amounting to £626,585 (2015 £654,197) are secured by a charge over Castleton Avenue, Pear Close and Langham Gardens which are included in the financial statements at a total net book value of £1,497,755 (2015 £1,595,511). The loans are repayable by instalments of £1,373 per month and £3,057.08 which include interest at 2.00% and 4.5% above Bank Base Rate. They are repayable as follows.

	2016 £	2015 £
Within one year	53,165	53,165
Between one and two years	53,165	53,165
Between two and five years	159,495	159,495
After more than five years	<u>360,760</u>	<u>388,372</u>
	<u>626,585</u>	<u>654,197</u>

# Hoffmann Foundation for Autism

## Notes to the financial statements For the year ended 31 March 2016

### 13 General funds

	2016 £	2015 £
Balance brought forward at 1 April 2015	767,804	744,886
Net movement in funds	(126,157)	140
Transferred (to) from designated funds	<u>(1,649)</u>	<u>22,778</u>
Balance carried forward at 31 March 2016	<u>639,998</u>	<u>767,804</u>

### 14 Designated funds

	Balance at 1 April 2015 £	Transfer (to) from general funds £	Balance at 31 March 2016 £
Home building works fund	35,480	(35,480)	-
Fixed assets fund	<u>1,460,626</u>	<u>37,129</u>	<u>1,497,755</u>
	<u>1,496,106</u>	<u>1,649</u>	<u>1,497,755</u>

The Home building works fund is for major structural works for all of our homes, for example, replacing all double glazing within a home or resurfacing a driveway. All of the Building fund has been utilised in the financial year.

The tangible fixed assets fund represents charitable funds invested in operational fixed assets. The balance at 31 March 2016 represents the net book value of fixed assets less the value of outstanding loans secured on the properties.

# Hoffmann Foundation for Autism

## Notes to the financial statements For the year ended 31 March 2016

### 15 Restricted funds

	Balance at 1 April 2015 £	Income £	Expenditure £	Balance at 31 March 2016 £
Marriott Road	-	14,584	(14,584)	-

The Marriott Road fund represents fees received for a specific Service User

### 16 Analysis of net assets between funds

	Fixed assets £	Net current assets £	Long term liabilities £	Total £
General funds	-	639,998	-	639,998
Designated funds	<u>2,124,341</u>	<u>(53,166)</u>	<u>(573,420)</u>	<u>1,497,755</u>
	<u>2,124,341</u>	<u>586,832</u>	<u>(573,420)</u>	<u>2,137,753</u>

### 17 Commitments under operating leases

At the year end, the charity had annual commitments under operating leases which expire as follows:

	Land and buildings 2016 £	Other 2016 £	Land and buildings 2015 £	Other 2015 £
In two to five years	<u>26,087</u>	<u>27,732</u>	<u>28,713</u>	<u>16,618</u>
	<u>26,087</u>	<u>27,732</u>	<u>28,713</u>	<u>16,618</u>

## **Hoffmann Foundation for Autism**

### **Notes to the financial statements For the year ended 31 March 2016**

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#### **18 Pension scheme**

The Foundation operates a Group Personal Pension Scheme through Legal & General Assurance Society Limited, Aegon, NOW Pensions and NPI. The assets of the scheme are held separately from those of the Foundation in an independently administered fund. The pension cost charge of £32,975 (2015 £27,307) represents contributions payable by the Foundation to the fund. The Foundation contributes 3%, 2% and 10% of basic earnings.

At the Financial year end HFA had £2,960 payable to Now Pension and the payment was made in May 2016.

#### **19 Charity Status**

The Foundation is limited by guarantee and does not have a share capital. Every member of the Foundation undertakes to contribute such amount as may be required (not exceeding £1) to the Foundation assets if it should be wound up whilst a member.

#### **20 Taxation**

The company is registered as a Charity and as such tax exemption applies to the income arising and expended on charitable activities.