

Company Number 03211815  
Registered Charity Number 1056672

**THE NELSON TRUST**  
(Limited by guarantee with no share capital)

**REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2012**



**THE NELSON TRUST  
CONTENTS  
FOR THE YEAR ENDED 31 MARCH 2012**

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**THE NELSON TRUST  
CHARITY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2012**

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**PATRONS**

Simon the Most Honourable Marquess of Reading  
The Rt Hon the Lord Mancroft

**TRUSTEES**

Mr David Granger	Chairman
Mr Richard Lister	(Deceased 15 <sup>th</sup> October 2011)
Mr Tony Gardiner	(Retired 8 <sup>th</sup> July 2011)
Ms Amanda Raybone	
Mrs Caroline Penley	
Mr Michael Adamson	
Mr Colin Chisholm	
Mr Luke Chester-Master	
Dr Anne-Marie Marlow	
Mrs Ann Buxton	(Appointed 18 <sup>th</sup> November 2011)

**CHIEF EXECUTIVE**

Mr Steve Cooke

**COMPANY SECRETARY**

Mr David Owen

**REGISTERED OFFICE**

Nelson House  
Brimscombe Hill  
Brimscombe  
Stroud  
Gloucestershire  
GL5 2QP

**BANKERS**

Lloyds TSB PLC  
12 Rowcroft  
Stroud  
Gloucestershire  
GL5 3BD

CCLA – COIF Charity Funds  
80 Cheapside  
London  
EC2V 6DZ

Scottish Widows Bank PLC  
67 Morrison Street  
Edinburgh  
EH3 8YJ

**SOLICITORS**

Willans LLP  
28 Imperial Square  
Cheltenham  
Gloucestershire  
GL50 1RH

**AUDITOR**

Crowe Clark Whitehill LLP  
Carrick House  
Lypiatt Road  
Cheltenham  
Gloucestershire  
GL50 2QJ

**THE NELSON TRUST  
CHAIRMAN'S INTRODUCTION  
FOR THE YEAR ENDED 31 MARCH 2012**

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It is with great sadness that I must report that my predecessor as Chairman, Richard Lister, passed away in October 2011. Richard contributed hugely to the Trust's progress in recent years. This was epitomized in the way he personally project managed the purchase and fit-out of Belsize House in Gloucester, bringing in a £650,000 project on budget and ahead of time. His energy, spirit and good humour will be sorely missed.

2011/12 was not an easy year for the Trust as we strove to develop our ISIS and Family programmes and maintain progress with our Adult service in a landscape of reduced funding and falling budgets. Nevertheless, to help over 900 clients during the year and achieve a near break-even result represents some measure of success given the difficult circumstances.

I would like to thank our trustees for their help and support throughout the year and to welcome Ann Buxton who joined the Board in November. We look forward to a long and successful association. Thanks are also due to our marvellous group of voluntary fundraisers who again ran several very successful events. Significant donations were received from the following organisations and I would like to thank them for their support,

The Albert Hunt Trust,  
The David Thomas Charitable Trust

Dursley Lions  
Fluck Convalescent Fund

The Gibson Charitable Trust

Huxley Trust

The Jack Lane Charitable Trust

The James Weir Foundation

The John and Celia Bonham Christie  
Charitable Trust

The Lennox and Wyfold Foundation

M V Hillhouse Trust

The Monument Trust,

The Notgrove Trust

Parvar Trust

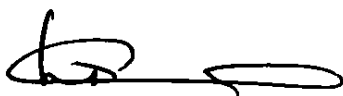
Philip Smith's Charitable Trust

The Spirax Sarco Group Charitable Trust

The Summerfield Charitable Trust

The Swan Mountain Trust

The future holds more uncertainty, but with the positive attitude that emanates from everyone at the Nelson Trust, I am confident that we will meet the challenges ahead, develop new and exciting programmes, maintain dialogue with our service users and review their needs so that even more people in need are able to access the treatment that they deserve.



**David Granger  
Chairman  
The Nelson Trust**

Date 13/07/12

**THE NELSON TRUST  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2012**

The trustees, who are also the directors for the purpose of Company Law, present their report and the financial statements of the company for the year ended 31 March 2012

**COMPANY STATUS**

The charity is constituted as a company limited by guarantee and is therefore governed by its memorandum and articles of association. The company is a registered charity and acts entirely as a non profit-making organisation. The registered company number is 3211815. The company is a registered charity, number 1056672.

**FINANCIAL REVIEW**

**Overview**

The financial statements have been prepared in accordance with the requirements of SORP 2005 and show the relationship between the costs of undertaking charitable activities and the income those activities generate. In addition, the trustees have identified a number of key financial measures, which are presented below.

**Income**

Description	2011/12 (%)	2010/11 (%)
<i>Change from prior year</i>		
Total income	(7.6)	15.0
Voluntary income	(71.6)	13.3
Incoming resources from charitable activities	(0.8)	15.4
<i>Comparison to budget</i>		
Total income	3.0	3.6
Voluntary income	(13.3)	69.8
Incoming resources from charitable activities	3.3	3.6
<i>Other measures</i>		
Unrestricted income as a percentage of total income	91.5	82.1

- Total income fell by 7.6% this year due almost entirely to a fall in voluntary income (see below). Although income from charitable activities was 0.8% less than last year it was 3.0% above the budgeted figure.
- Voluntary income decreased significantly as a result of not having a major fund raising appeal in the year and one major donor paying twice in the previous year.

**Expenditure**

Description	2011/12 (%)	2010/11 (%)
<i>Comparison to budget</i>		
Total expenditure	(4.6)	(3.2)
<i>Other measures</i>		
Fundraising & marketing costs as a percentage of voluntary income	39.4	10.9
Direct charitable expenditure as a percentage of total expenditure	97.2	97.1
Governance costs as a percentage of total expenditure	0.3	0.1

**THE NELSON TRUST  
TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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- Total expenditure is above budget due mainly to costs related to the increase of activity on the ISIS Women's Programme and the Family Programme
- Fundraising & marketing costs as a percentage of voluntary income rose to 39.4% due to the fall in income. The costs were consistent with last year
- Other costs are consistent year on year

**Deficit on activities in furtherance of the charities objectives**

High support and move on programmes showed a surplus this year. ETE, family and the ISIS women's programmes showed a deficit.

**Investments**

In view of uncertain economic outlook, the Trust holds all its cash funds on current and deposit account with its bankers. Cash at bank and in hand amounted to £1,010,914 (2011 – £1,132,799).

**Reserves**

The term "reserves" (in accordance with the SORP 2005 definition) is used to describe income funds that are freely available to help the Trust meet its objectives. "Free Reserves" are represented by the "Total Funds" under our control less "Restricted Funds" and "Tangible Assets".

Whilst Total Funds stood at £2,544,129 and Unrestricted Reserves at £2,505,430, Free Reserves stood at just £978,955. This is due to the Trust's long running policy of acquiring rather than leasing its properties. If required, the Trustees will access the "equity" that has been built up by selling one or more properties and restructuring the property portfolio. At present the trust owns the following buildings:

- |                                       |                   |
|---------------------------------------|-------------------|
| • Treatment Centre                    | • Stonebank House |
| • Nelson House                        | • Gordon House    |
| • East Wharf Cottage and Admin Office | • Wakefield House |
| • Belsize House                       |                   |

Without the investments in fixed assets the charity would not be able to continue to operate, therefore we have excluded them from unrestricted free reserves that stood at £978,955 (2011 - £872,896) at the end of the current year. The trustees' present target for free reserves is 4 months worth of charity's expenditure. The trustees therefore consider that free reserves of £978,955 or 4.2 months (2011 – 3.8 months) of the Charity's annual expenditure is a realistic figure in order to cover risks and uncertainties.

Nevertheless, subject to the current economic uncertainty, it is their intention, when possible, to build up further reserves and use these to finance future expansion and capital acquisitions to support the continuing development of specialist services provided by the Trust as more fully explained within the 'Objectives and Activities' referred to in the Trustees report.

**OBJECTIVES AND ACTIVITIES**

**Background of the Trust**

The Nelson Trust was established as a registered charity in 1985 near Stroud in Gloucestershire, and is one of the longest running independent treatment centres in the UK. The Trust has always been at the forefront of innovation in the treatment of addiction field, supporting people to full recovery and independent living. Our approach is abstinence-based, linked to the 12-step programme, and uses the integrative approach to counselling alongside a range of other therapeutic techniques. We place equal importance on helping people to recover from their addiction as we do on helping them re-build a positive, independent life in order to sustain their abstinence once they have left our care. We have one of the highest long-term success rates in the country with a reputation for highly skilled staff, excellent facilities and high quality care. We now help over 900 individuals per year through treatment and resettlement, aftercare, our work with offenders and services for women, families and children.

**THE NELSON TRUST  
TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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**Our Aims and Objectives**

- To provide an integrative care programme for people with drug or alcohol problems to become and remain free of substance misuse
- To provide an integrative care programme to enable people, who have existing drug and alcohol problems, with eating disorders to develop a sensible eating pattern and achieve physical health
- To support clients by facilitating and providing assistance with education, training and employment placements
- To support clients who are "moving on" towards an independent lifestyle and permanent housing
- To provide safe, supported housing for clients at each stage of their programme
- To establish and maintain a safe, therapeutic environment across all services and facilities
- To continuously research the needs of our client group in order to ensure our future service develops to meet their requirements
- To identify new client groups that could benefit from our unique skills and develop programmes accordingly

**Public Benefit**

We have referred and complied with the duty in S 17 of the Charities Act 2011 to have due regard to the Charity Commission's published 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.

**Our Mission Statement**

Our mission is to ensure that people with alcohol, drug and other dependencies are offered the best possible opportunity for a healthy and fulfilling life by providing them with a high quality treatment, support and resettlement programmes.

**Our Approach to Addiction Treatment**

The Nelson Trust has its distinct, well-established model of treatment informed by our experience, which comprises three components:

- High support programme (also referred to as "treatment")
- Move-on programme (also referred to as "resettlement")
- Education, training and employment (ETE) programme

The integration of these three programmes is tailored to the specific needs of each individual and it supports clients through the whole rehabilitation process, from leaving detox all the way to returning to independent living and employment. Throughout, the focus of our services is to give our clients the opportunity to attain a lasting abstinence-based recovery from addiction and to become high-functioning, fully integrated members of the community and recovery champions who support others on the route to recovery.

**Our Services**

As reported in recent years we are continuing to see an increasing proportion of treatment programme clients with higher and more complex needs, including enduring mental health problems and individuals coming from chaotic circumstances. This trend has continued. Our improved capacity to provide specialist services enables us to meet increasingly complex client needs.

*High Support Programme*

Clients can attend the high support programme as a day care client or as a residential client in one of our four treatment houses. During this time clients are supported to explore and address the psycho-social behaviours that led to and sustained their addiction. Most of our clients are residential. After initial assessment, an individual care plan is drawn up with the client (and their referrer where possible) which maps out the recovery pathway that will form the basis of their treatment. At the heart of the programme is

**THE NELSON TRUST  
TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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**Our Services (Continued)**

the experience of living in a therapeutic community, learning to manage the responsibilities to oneself and to others which are essential for lasting recovery. The programme includes one-to-one counselling, group work, creative therapeutic techniques, attendance of 12-step meetings, and workshops in a range of topics such as relapse prevention, assertiveness, anger management and communication skills.

*Move On programme*

Approximately 50% of clients continue into Nelson Trust's move on programme where they can stay for up to a further twelve months. Initially this involves moving into one of our four independent, shared houses whilst still having access to practical help and guidance and emotional support with an increasing emphasis on the client learning how to access the support they need from the local recovery community and from "mainstream" services in the wider community. After clients leave The Nelson Trust they are still able to access services via our floating support and aftercare programmes.

*Aftercare*

Our aftercare programme provides structured psycho-social support for individuals across Gloucestershire, who have previously undertaken any substance misuse treatment and are now seeking support to maintain their recovery. This abstinence-based programme is targeted primarily – though not exclusively – at those who have exited the drug treatment system within the past 12 months, with the goal of preventing relapse and ensuring people do not need to return to the treatment system. A full time programme of group and individual support, short counselling interventions, ETE services and peer-led mentoring is provided with an emphasis on county-wide outreach and close liaison with all treatment services.

*Education, Training and Employment*

The ETE service is an integral part of The Nelson Trust programme, helping prepare clients for independent living after treatment. The education, training and employment programme can be accessed by clients at any stage during their stay with us. As well as offering a range of "in-house" courses, ETE staff can help our clients to enrol on external courses and assist in setting up work experience placements. Based at the STAR Centre, the ETE programme offers a range of practical, therapeutic and vocational courses including IT, woodwork, bicycle maintenance, arts & crafts, english and maths. The Centre also provides a base for the ETE team who work closely with education/training bodies and local employers to provide a wide range of services and opportunities for clients, including finding volunteering placements in a range of community activities.

The Nelson Trust is an accredited Open College Network (OCN) Centre allowing us to write bespoke training courses for clients, to assess the work and award the qualification. Any client coming to Nelson Trust has the option to attend training and complete a portfolio to gain an OCN Level 2 Award in Progression that is nationally recognised – and 90% of those clients embarking on the OCN programme successfully complete it.

*Family and Young People's Services*

The past year has seen the continued development of services for young people and families affected by substance misuse. Working in close partnership with Infobuzz, Family Focus is now established as a distinct provider of treatment for families affected by substance misuse, and has gained significant funding from the county's statutory agencies in order to deliver these unique services. With a clear focus on meaningful outcomes that demonstrably improve the emotional wellbeing and safety of children, the service has shown a real reduction in the level of professional concerns for the welfare of children and their families.

Working in a range of settings, the Family Focus team offer clinical interventions, individual, couple and family therapies and psycho-educational groupwork using a range of skills and techniques in this multi-disciplinary team. The families we work with are complex, with multiple problems, often with children on the "At Risk" register and often with adolescents displaying high levels of distress and associated behaviours. Children with substance-misusing parents are at a very much higher risk of becoming substance-misusers themselves, and the work of Family Focus is to break this inter-generational cycle, to resource families with better skills and coping mechanisms, and to help family members to move along a path from addiction towards stabilisation, sobriety, abstinence and recovery.



**THE NELSON TRUST  
TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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**Our Services (Continued)**

*Women's Services*

The Nelson Trust has long had a reputation as a treatment centre which works innovatively to address the particular needs of women, especially mothers, who have substance misuse problems. The development of our women's treatment programme, with women-only therapeutic groups, housing and resettlement services enabled many women to undertake and successfully complete treatment whereas, in the past, women with a history of trauma were far less likely to manage to remain in treatment in a mixed-gender environment.

It was our track record in specialist women's services which led to the award of funding from the Ministry of Justice in 2009 to establish the ISIS Women's Centre, and the past year has seen the centre flourish and grow as the most visible of Nelson Trust services. ISIS aims to address the complex needs of women offenders and those at high risk of offending by addressing a spectrum of "criminogenic" issues from substance misuse to homelessness, debt, domestic abuse, a lack of educational qualifications, isolation and poor self-care.

ISIS helps women by

- assessing comprehensively all of their needs
- providing a dedicated keyworker to provide continuity of support
- agreeing a support plan with each woman tailored to their particular needs
- providing a weekly timetable of therapeutic, educational, group activities and social integration
- providing support and advocacy to help women address practical problems
- helping women to comply with community sentences by engaging them positively
- bringing about lasting change which reduces the risk of re-offending

**Partners**

We work closely with all the agencies in the criminal justice system (probation, the police, the prison service and local authority bodies), Social Services, Children & Family Services, Gloucester Drug & Alcohol Team, the Crime & Disorder Reduction Partnership and CJIP (Criminal Justice Intervention Programme) whose remit is to increase the numbers of drug misusing offenders into treatment. We also work in close partnership with all the specialist services for women in the county, including those, voluntary and statutory, which address domestic violence and sexual abuse. A number of these agencies are represented on the partnership board and steering group for ISIS.

Our Family Focus team works with its partner Infobuzz, in a number of schools in the county and with Children and Adolescent Mental Health Services (CAMHS), as well as close engagement with county social services and the Troubled Families initiative for families with the highest levels of need. Family focus also works with Families Inc, Knightstone Housing Association, County Community Projects, Coram Life Education, Gloucestershire Safeguarding Children Board and Gloucestershire Young Carers. The Trust also works closely with other treatment agencies and substance misuse services such as Independence Trust, 2gether NHS Foundation Trust, Clouds, Phoenix, Broadway Lodge and Broadreach. We have worked collaboratively with GAVCA (Gloucestershire Association for Voluntary and Community Action) and with the Gloucestershire Assembly through representation on the Gloucestershire Drug and Alcohol Working Group, with Clinks and the Home Office to pilot new initiatives in Integrated Offender Management (IOM) where specialist voluntary sector agencies partner the criminal justice agencies to reduce reoffending.

Other partnerships include The IAG (Information, Advice and Guidance) partnership and Stroud College of Further Education. The Nelson Trust is a member of Alcohol Concern, Drugscope, the Federation of Drug and Alcohol Professionals. The Trust complies with the National Drug and Alcohol Occupational Standards (DANOS) directives.

**THE NELSON TRUST  
TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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**OBJECTIVES, ACHIEVEMENTS AND FUTURE PLANS**

**Purposes and Aims**

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

- Relieve and assist in the relief of sickness and distress amongst persons who have, or are recovering from drug, alcohol and other addictions by the provision of treatment, rehabilitation programmes and accommodation
- Provide education and information services in order to try to prevent persons becoming addicted to drugs, alcohol or other substances
- Provide support for families of persons who are addicted to drugs, alcohol and other substances, including advice assistance and support services for the families of such persons

This review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. It also helps us to ensure our aims, objectives and activities remain focused on our stated purposes.

**2011/12 Objectives**

Our strategic objectives for the year were

- 1 To develop the adult programme to meet the changing needs of clients and commissioners
  - To influence the development of a recovery oriented treatment system within Gloucestershire
  - To successfully launch a new Enhanced Aftercare service for the county

*Achievements*

The Gloucestershire Community Drug and Alcohol Treatment and Recovery Services contract is being put out to tender in 2012 and we are a member of a partnership of local agencies currently delivering these services that is bidding for the contract.

We substantially enhanced our Aftercare service during the year, and now deliver the service in three districts – Cheltenham, Gloucester and Stroud. We were set a target of working with 50 drug free clients; this target was surpassed as we have worked with 77 such clients during the period.

- 2 To sustain and maintain capacity on the adult programme
  - Continue to improve the content and quality of the core service
  - Maintain good levels of occupancy and retention in treatment

*Achievements*

Description	Target (%)	Actual (%)
<i>Occupancy</i>		
High support houses	85.0	86.9
Day programme	60.0	71.6
Move on houses	85.0	70.2
<i>Planned Completions</i>		
High support programme	70.0	82.5
Move on programme	60.0	72.2

**THE NELSON TRUST  
TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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**2011/12 Objectives (continued)**

Our levels of occupancy and of successful retention in treatment continue to be very high, particularly in the context of the current economic climate which has seen other treatment providers struggle with lowered occupancy. Whilst occupancy of our Move On housing was low in the first half of the financial year, occupancy levels were substantially boosted in late 2011 and by the end of the year occupancy was consistently above the target level.

- 3 To develop work with families affected by substance misuse
- To develop a specialist service in early parent-child attachment
  - To develop locality based services around the county of Gloucestershire
  - To continue to develop the evidence base for effective family interventions
  - To develop funding partnerships to ensure the sustainability of the Family Focus service

*Achievements*

We are working with Families Inc to develop our approach to early parent-child attachment. Family Focus services are now delivered in Gloucester, Cheltenham and Stroud. We continue to expand our evidence base for effective family interventions and develop funding partnerships with Gloucestershire County Council localities, schools and agencies.

- 4 To develop specialist services for women
- To build on the success of ISIS by increasing the proportion of referrals from criminal justice agencies
  - To embed ISIS services as an integral part of the county's strategy to reduce reoffending
  - To develop a county-wide strategy to address the needs of sex workers

*Achievements*

In April 2011 ISIS changed its referral processes, in consultation with our CJS partners, and virtually all referrals now come from the criminal justice and substance misuse agencies.

The development of the Female Offender Specified Activity Requirement (FOSAR) as part of a community sentence offers the courts a real alternative to custody for women offenders and take-up has surpassed expectations. A Women and Alcohol programme has also been established. Gloucestershire Probation Trust now manages the core funding contract with ISIS and the two agencies share joint targets – further embedding the service as an integral component of the county's strategy to reduce offending.

ISIS is one of only three Women's Centres nationally to have achieved a "Green" RAG status from the National Offender Management Service in every quarter since it opened.

ISIS led the formation of a countywide multi-agency strategy to address the needs of street sex workers in partnership with the police, the CPS, NHS Homeless Healthcare Team and VCS agencies. Partnership applications to fund an ISIS-based outreach service to these most vulnerable women are now in progress. ISIS is now represented on the Sex Workers working group of the Integrated Offender Management system.

**THE NELSON TRUST  
TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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**2011/12 Objectives (continued)**

- 5 To create an organisation wide infrastructure of sufficient quality to achieve our objectives
- Contribute to the development of the Gloucestershire client database and further amend it for our own specific requirements
  - Implement the CaseWorks database and C4 reporting system
  - Continue to update and increase our IT capacity

*Achievements*

We continued to contribute to the development of the Gloucestershire client database and completed the roll out of the CaseWorks database across the organisation

We upgraded our IT infrastructure on a rolling programme basis, and completed the first stage of enhancing our network connectivity

We have enhanced our management team by creating and recruiting to a new post of Resources Director

We have developed our human resource infrastructure through supporting training and staff development, seeing a number of staff members moving up into enhanced roles

Our staff have also supported a number of student social workers and counsellors in training, these students and their supervisors have made an important contribution to our work

**THE NELSON TRUST  
TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

**Future Plans**

Our strategic objectives for the future are

<b>2012/13</b>	<b>Next 3 years</b>
<b>1 – To develop the adult programme to meet the changing needs of clients and commissioners</b>	
<ul style="list-style-type: none"> <li>• Influence the development of a recovery-oriented treatment system within Gloucestershire</li> <li>• Continue to develop the Enhanced Aftercare service for the county</li> </ul>	<ul style="list-style-type: none"> <li>• Establish the need and develop a programme for a parent-with-child addiction treatment service</li> </ul>
<b>2 – To sustain and maintain capacity on the adult programme</b>	
<ul style="list-style-type: none"> <li>• Continue to improve the content and quality of our core service</li> <li>• Maintain good levels of occupancy and retention in treatment Increase tapered ending and day care capacity</li> <li>• Increase tapered ending and day care capacity</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to develop the clinical team, with good recruitment, training, student placements and volunteer resources</li> </ul>
<b>3 – To develop work with families affected by substance misuse</b>	
<ul style="list-style-type: none"> <li>• Develop a specialist service in early parent-child attachment</li> <li>• Develop locality-based services around the county of Gloucestershire</li> <li>• Continue to develop the evidence base for effective family interventions</li> <li>• Develop funding partnerships to ensure the sustainability of the Family Focus service</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to explore the potential of partnership working with other voluntary and statutory sector services and agencies</li> </ul>
<b>4 – To develop specialist services for women</b>	
<ul style="list-style-type: none"> <li>• Build on the success of ISIS by increasing the proportion of referrals from criminal justice agencies</li> <li>• Continue to embed ISIS services as an integral part of the county's strategy to reduce re-offending</li> <li>• Develop a county-wide strategy to address the needs of sex workers</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to develop strategic partnerships to improve the county's capacity to address domestic abuse and reduce victimisation</li> </ul>
<b>5 – To create an organisation wide infrastructure of sufficient quality to achieve our objectives</b>	
<ul style="list-style-type: none"> <li>• Develop and exploit senior fundraising resource</li> <li>• Develop and exploit our marketing collateral</li> <li>• Attract, develop and retain a skilled and appropriate volunteer cohort</li> </ul>	<ul style="list-style-type: none"> <li>• Develop our IT infrastructure and management information systems to support delivery and expansion of our services</li> </ul>

**THE NELSON TRUST  
TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Structure and decision making process**

The governing body of the charity is the Board of Trustees, which comprises eight members and meets three times a year for board meetings. Trustees can be appointed or re-appointed at a general meeting or by the trustees subject to the conditions set out in the Articles of Association. At each Annual General Meeting one third of the trustees retire by rotation and being eligible, may offer themselves for re-election.

The Trustees are a body of volunteers drawn from a wide range of relevant areas of expertise. New trustees are appointed, as required, by the Board with reference to these areas of relevant experience. On appointment, new trustees are given an induction programme to thoroughly familiarise themselves with the work of The Nelson Trust and their role. This programme includes meeting with existing trustees and spending time with the Chief Executive, senior managers and departmental team leaders. The trustees are encouraged to attend relevant training courses and these are regularly brought to their attention.

An Executive Committee, made up of three senior trustees, meeting five to six times a year to review key strategic and operational issues was wound up during the year and has been replaced by sub-committees reviewing specific issues, which will then report to the full Board as required.

A Senior Management Team, led by the Chief Executive, meets on a fortnightly basis, and manages day to day operational responsibilities. The Chief Executive, Programme Director, Resource Director and Company Secretary attend all Board meetings.

**Statement of trustees' responsibilities**

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practices (United Kingdom Accounting Standards) and applicable law.

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 its net incoming or outgoing resources for that period. In preparing these financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently,
- Make judgments and estimates that are reasonable and prudent,
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE NELSON TRUST  
TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

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**Statement of trustees' responsibilities (Continued)**

Insofar as each of the trustees of the company at the date of approval of this report is aware there is no relevant audit information (information needed by the company's auditor in connection with preparing the audit report) of which the company's auditor is unaware. Each trustee has taken all the steps that he/she should have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

**Internal controls**

The trustees confirm that internal control procedures are in place to provide reasonable, but not absolute, assurance against material misstatement or loss. This includes a comprehensive system of annual budgets, approved by the trustees, and monthly financial reporting of actual against budget and other key performance indicators.

**Risk management**

A comprehensive review and revision of our risk management policies and procedures was undertaken in 2010/11 and a further review was started this year and will be completed in 2012/13.

Systems and controls are in place to mitigate the major risks to which the charity is exposed as identified by the trustees.

Processes and procedures will continue to be reviewed.

**RELATIONSHIPS WITH CONNECTED PARTIES**

The Trust has no relationships with connected parties with the exception of those transactions disclosed in notes 11 and 12.

**AUDITOR**

A resolution to reappoint Crowe Clark Whitehill LLP will be submitted to the forthcoming Annual General Meeting.

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

Approved and signed on behalf of the board on 13/07/12 by



**David Granger**  
Chairman  
The Nelson Trust

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NELSON TRUST**

---

We have audited the financial statements of The Nelson Trust for the year ended 31 March 2012 set out on pages 16 to 26. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditor**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purpose 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 Ethical Standards for Auditors.

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

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the directors, and the overall presentation of the financial statements.

We read all the information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

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



## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NELSON TRUST**

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### **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
- 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
- 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 trustees annual report

**Martin Regan**  
**Senior Statutory Auditor**  
**For and on behalf of**  
**CROWE CLARK WHITEHILL LLP**

Carrick House  
Lypiatt Road  
Cheltenham  
Gloucestershire  
GL50 2QJ

Date 07<sup>th</sup> August 2012

**THE NELSON TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating the income and expenditure account)  
**FOR THE YEAR ENDED 31 MARCH 2012**

	Note	Unrestricted Funds £	Restricted Funds £	2012 Total Funds £	2011 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary Income - Donations		36,102	50,645	86,747	305,899
Investment Income - Interest receivable		11,450	-	11,450	4,265
<b>Income from charitable activities</b>					
- High Support Programme		1,542,154	-	1,542,154	1,593,540
- Move on Programme		541,753	-	541,753	466,571
- ETE Programme		227,165	-	227,165	212,632
- Family Programme		231,009	-	231,009	252,465
- ISIS Women's Programme		29,182	191,655	220,837	260,000
<b>Total incoming resources</b>		<b>2,618,815</b>	<b>242,300</b>	<b>2,861,115</b>	<b>3,095,372</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
- Fundraising		81,309	-	81,309	78,770
- Finance		136	-	136	146
<b>Charitable activities</b>					
- High Support Programme	3	1,425,147	29,362	1,454,509	1,527,846
- Move on Programme	3	408,565	-	408,565	361,622
- ETE Programme	3	254,453	28,844	283,297	285,419
- Family Programme	3	344,757	2,803	347,560	232,743
- ISIS Women's Programme	3	81,122	232,170	313,292	277,024
<b>Governance</b>	<b>3</b>	<b>8,354</b>	<b>-</b>	<b>8,354</b>	<b>2,554</b>
<b>Total resources expended</b>		<b>2,603,843</b>	<b>293,179</b>	<b>2,897,022</b>	<b>2,766,124</b>
<b>Net incoming resources</b>		<b>14,972</b>	<b>(50,879)</b>	<b>(35,907)</b>	<b>329,248</b>
Transfers between funds		-	-	-	-
<b>Net Movement in Funds for the year</b>		<b>14,972</b>	<b>(50,879)</b>	<b>(35,907)</b>	<b>329,248</b>
Balance brought forward at 1 April 2011		2,490,458	89,578	2,580,036	2,250,788
<b>Balance carried forward at 31 March 2012</b>	<b>16</b>	<b>2,505,430</b>	<b>38,699</b>	<b>2,544,129</b>	<b>2,580,036</b>

The charity has no recognised gains and losses other than those included in the statement of financial activities

All amounts relate to continuing operations

*The notes on pages 18 to 26 form part of these financial statements*

**THE NELSON TRUST  
BALANCE SHEET  
AS AT 31 MARCH 2012  
REGISTERED NUMBER 03211815**

	Note	2012 £	2011 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	<u>1,526,475</u>	<u>1,617,562</u>
<b>CURRENT ASSETS</b>			
Debtors	8	369,503	279,027
Cash at bank and in hand		<u>1,010,914</u>	<u>1,132,799</u>
		1,380,417	1,411,826
<b>CREDITORS</b> Amounts falling due within one year	9	<u>(362,763)</u>	<u>(449,352)</u>
<b>NET CURRENT ASSETS</b>		<u>1,017,654</u>	<u>962,474</u>
<b>NET ASSETS</b>		<u>2,544,129</u>	<u>2,580,036</u>
<b>FUNDS</b>			
Unrestricted – Fixed Asset Fund	16	1,526,475	1,617,562
Unrestricted – General Fund	16	978,955	872,896
Restricted	14	<u>38,699</u>	<u>89,578</u>
		<u>2,544,129</u>	<u>2,580,036</u>

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Small Entities (effective April 2008)

The financial statements were approved and authorised for issue by the Board of Trustees on 13/07/12 and signed on its behalf by



David Granger  
Chairman



M. ADANSON  
Trustee

The notes on pages 18 to 26 form part of these financial statements

**THE NELSON TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012**

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**1 ACCOUNTING POLICIES**

**(a) Basis of accounting**

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and in compliance with the current Statement of Recommended Practice, (SORP 2005), Accounting by Charities. All activities of the charitable company are continuing.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, with the Financial Reporting Standard for Smaller Entities (effective April 2008).

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis for preparing the financial statements as outlined in the Statement of Trustees' Responsibilities on page 12.

**(b) Cash flow statement**

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

**(c) Income**

Income is dealt with in accordance with the terms of the nature of the receipt. Income is recognised in the period to which it relates with the exception of donations, which are recognised when received unless amounts receivable can be determined with reasonable accuracy.

Restricted grant income is recognised when it is received, with the balance being carried forward within restricted reserves if it has not been utilised.

**(d) Basis of apportionment of expenditure**

Charitable activities include all costs directly relating to the objectives of the charity including costs involved in supporting that work.

Costs of generating funds include those costs incurred in inducing others to make contributions to the charity.

High Support Programme costs include the staff, premises and infrastructure costs for Nelson House, Stonebank House, East Wharf Cottage and Gordon House (women's only house). Client specific costs such as provision of food and the costs associated with the provision of night support staff are also included.

Move On Programme costs include the staff, premises and infrastructure costs for Wakefield House, Ebley Road, Bath Road and Hyde Lane.

Education, Training and Employment (ETE) programme costs include the costs of running and maintaining the STAR Centre plus the costs of delivering the programmes.

Aftercare & Family Programme costs cover the delivery of services to Gloucestershire aftercare clients and family services.

ISIS Women's programme costs include the staff, premises, client specific and infrastructure costs for Belsize House.

Young Persons Development Project costs include all costs associated with this research project.

Governance costs include all costs involving the Trustees and the direction of the Trust.

**THE NELSON TRUST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2012**

**1 ACCOUNTING POLICIES (continued)**

Depreciation charges on freehold property are allocated accordingly to the premises costs identified above

Depreciation charges for furniture, fittings and equipment, motor vehicles and computer equipment are allocated accordingly to the location of the asset

**(e) Tangible fixed assets and depreciation**

Tangible fixed assets are included at cost or valuation less an appropriate provision for depreciation

Items costing less than £1,000 are written off as an expense on acquisition

Depreciation is calculated so as to write off the cost or valuation of an asset less its estimated residual value over the useful economic life of the asset

Freehold property	2%	Straight line method
Freehold improvements – Belsize House	15%	Straight line method
Leasehold improvements – STAR Centre	Over term of lease	Straight line method
Furniture, fittings and equipment	25%	Straight line method
Computer equipment	33 33%	Straight line method
Motor vehicles	25%	Straight line method

**(f) Liabilities**

Liabilities are recognised once there is a legal or constructive obligation that commits the charity to the obligation

**(g) Operating leases**

Rentals payable under operating leases are charged to the statement of financial activities as incurred over the term of the lease

**(h) Pensions**

The charity makes regular contributions to the individual pension plans on behalf of certain staff. These are a direct charge in the wages cost for the period

**(i) Funds**

The restricted funds comprise of donations and grants earmarked by the donors for specific purposes and shall only be transferred to unrestricted funds once the restriction imposed by the donor has been fulfilled and the project is complete

**(j) Designated Funds**

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects or administration of the charity

**(k) Taxation**

The company is a registered charity, and as such is entitled to taxation exemptions on all its income and gains, properly applied for its charitable purposes

**2. COMPANY STATUS**

The Trust is a company limited by guarantee. The liability in respect of the guarantee, as set out in the Memorandum, is limited to £10 per member of the company. There are eight members at the balance sheet date

**THE NELSON TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2012**

**3. ANALYSIS OF TOTAL RESOURCES EXPENDED**

	Staff Costs £	Support Costs £	Other Direct Costs £	Dep'n £	2012 Total £	2011 Total £
<b>Cost of Generating Funds</b>	<b>50,631</b>	<b>2,205</b>	<b>26,347</b>	<b>2,262</b>	<b>81,445</b>	<b>78,916</b>
<b>Charitable Expenditure</b>						
- High Support Programme	959,731	160,519	282,214	52,045	1,454,509	1,527,846
- Move on Programme	250,810	16,112	135,557	6,086	408,565	361,622
- ETE Programme	171,439	45,045	54,449	12,364	283,297	285,419
- ISIS Women's Programme	203,516	40,647	43,817	25,312	313,292	277,024
- Family Programme	192,441	90,816	38,113	26,190	347,560	232,743
<b>Governance</b>	<b>1,230</b>	<b>61</b>	<b>6,996</b>	<b>67</b>	<b>8,354</b>	<b>2,554</b>
	<b><u>1,829,798</u></b>	<b><u>355,405</u></b>	<b><u>587,493</u></b>	<b><u>124,326</u></b>	<b><u>2,897,022</u></b>	<b><u>2,766,124</u></b>

**4 SUPPORT COSTS**

	2012 £	2011 £
Client Support (including Food, Household, Welfare & Courses)	176,841	165,852
Staff Travelling & Entertainment	61,038	61,728
Temporary Staff, Contractors & Recruitment	109,350	105,904
Volunteer Expenses	<u>8,176</u>	<u>6,508</u>
	<b><u>355,405</u></b>	<b><u>339,992</u></b>

**THE NELSON TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2012**

**5. ANALYSIS OF STAFF COSTS**

	2012 £	2011 £
Wages and salaries	1,562,174	1,453,401
Social Security costs	141,562	137,762
Pension contributions	85,787	69,185
Other costs	<u>40,275</u>	<u>50,939</u>
	<b><u>1,829,798</u></b>	<b><u>1,711,287</u></b>

The average number of full time equivalent employees analysed by function was

	2012 No.	2011 No
Direct charitable		
- Treatment	43	38
- Night support	10	10
- Support	<u>20</u>	<u>20</u>
	<b><u>73</u></b>	<b><u>68</u></b>

The number of higher paid employees was

	2012 No	2011 No
£70,001 - £80,000	1	1
£90,001 - £100,000	-	-
£100,001 - £110,000	-	1
£110,001 - £120,000	<u>1</u>	<u>-</u>

In the year contributions of £21,600 (2011 – £21,600) were made to two (2011 – two) higher paid employees to a personal defined contribution pension scheme

The trustees received no remuneration in either year

**6 NET INCOMING/(OUTGOING) RESOURCES FOR THE FINANCIAL YEAR**

*Net incoming/(outgoing) resources are stated after charging*

	2012 £	2011 £
Auditor's remuneration	5,370	5,160
Auditor's remuneration non-audit	1,320	885
Depreciation	124,326	131,044
Operating lease rentals - plant and machinery	18,900	15,839
- land and buildings	<u>62,023</u>	<u>52,693</u>

**THE NELSON TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2012**

**7 TANGIBLE FIXED ASSETS**

	Freehold Property	Freehold Improve- ments	Leasehold Improve- ments	Motor Vehicles	Furniture Fittings & Equipment	Computer Equipment	Total
	£	£	£	£	£	£	£
<b>COST</b>							
At 1 April 2011	1,449,079	213,292	94,414	82,633	233,074	138,734	2,211,226
Additions	-	-	-	11,694	6,563	15,142	33,399
Disposals	-	-	-	(9,675)	-	-	(9,675)
At 31 March 2012	<u>1,449,079</u>	<u>213,292</u>	<u>94,414</u>	<u>84,652</u>	<u>239,637</u>	<u>153,876</u>	<u>2,234,950</u>
<b>DEPRECIATION</b>							
At 1 April 2011	167,429	31,110	44,402	50,642	178,413	121,668	593,664
Charge for the year	21,522	31,994	9,441	16,245	31,578	13,546	124,326
Disposals	-	-	-	(9,515)	-	-	(9,515)
At 31 March 2012	<u>188,951</u>	<u>63,104</u>	<u>53,843</u>	<u>57,372</u>	<u>209,991</u>	<u>135,214</u>	<u>708,475</u>
<b>NET BOOK VALUE</b>							
At 31 March 2012	<u>1,260,128</u>	<u>150,188</u>	<u>40,571</u>	<u>27,280</u>	<u>29,646</u>	<u>18,662</u>	<u>1,526,475</u>
At 31 March 2011	<u>1,281,650</u>	<u>182,182</u>	<u>50,012</u>	<u>31,991</u>	<u>54,661</u>	<u>17,066</u>	<u>1,617,562</u>

All fixed assets were used for direct charitable purposes

Included in Freehold property is an amount of £360,500 (2011 – £360,500) representing freehold land, which is not depreciated

**8 DEBTORS**

	2012 £	2011 £
<b>Amounts falling due within one year</b>		
Trade debtors	297,690	234,401
Other debtors	23,365	26,739
Prepayments	<u>46,042</u>	<u>17,887</u>
	367,097	279,027
<b>Amounts falling due within more than one year</b>		
Other debtors	2,406	-
	<u>369,503</u>	<u>279,027</u>



**THE NELSON TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2012**

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**9 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Trade creditors	88,550	99,562
Taxation and Social Security	41,945	40,967
Fees received in advance (note 10)	118,506	175,914
Accruals	96,303	101,434
Deferred income	<u>17,459</u>	<u>31,475</u>
	<b><u>362,763</u></b>	<b><u>449,352</u></b>

**10 FEES RECEIVED IN ADVANCE**

The movement during the year on advanced fees were as follows

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Balance at 1 April 2011	175,914	175,623
Utilised in the year	(522,751)	(337,423)
Received during the year	<u>465,343</u>	<u>337,714</u>
Balance at 31 March 2012	<b><u>118,506</u></b>	<b><u>175,914</u></b>

Fees received in advance relate to income received in the year to 31 March 2012 from various funding bodies that relates to the 31 March 2013 year end

**11 TRANSACTIONS WITH TRUSTEES**

Amounts totalling £1,148 (2011 – £224) were reimbursed to 2 trustees who incurred expenses for travel costs on behalf of the Charitable Company

**THE NELSON TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2012**

**12. RELATED PARTY TRANSACTIONS**

Costs of £24,364 (2011 – £32,786) were incurred during the year for communications services provided by Lister Communications Limited, a company controlled by members of the late Richard Lister's family. The amount outstanding at the year end was £3,654 (2011 – £3,077).

Under a formal loan agreement made in 2009 with its Chief Executive, £21,927, which is accruing interest at an average rate of 0.76% per annum, was outstanding at the beginning of the year. The maximum amount outstanding on this loan during the year was £21,927. The amount due at the year end of £19,082 is included within other debtors as shown in note 8 to these financial statements.

**13. OPERATING LEASE COMMITMENTS**

Annual commitments in respect of operating leases for equipment expiring

	2012 £	2011 £
Between one and two years	1,110	5,832
Between two and five years	<u>9,311</u>	<u>4,229</u>
	<u><b>10,421</b></u>	<u><b>10,061</b></u>

Annual commitments in respect of operating leases for land and buildings expiring

	2012 £	2011 £
Within one year	41,970	8,100
Between one and two years	-	19,620
More than two years	<u>25,750</u>	<u>25,750</u>
	<u><b>67,720</b></u>	<u><b>53,470</b></u>

At 31 March 2012 the charity had capital commitments of £Nil (2011 - £Nil)

**THE NELSON TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2012**

**14 RESTRICTED FUNDS**

	<i>Balance at 1 April 2011 £</i>	<b>Movement in funds</b> <b>Incoming Resources</b> £	<b>Outgoing Resources</b> £	<b>Transfers</b> £	<b>Balance at 31 March 2012 £</b>
<b>Donations</b>					
(a) Towards the development of the Young Persons Programme	2,303	-	(2,303)	-	-
(b) Towards the costs of running client programmes at the STAR Centre	20,202	-	(9,855)	-	10,347
(c) Towards the ISIS Women's Programme	13,526	240,586	(232,170)	-	21,942
(d) Towards the Family Programme	-	500	(500)	-	-
(e) Towards Client Specific Needs	-	1,214	(1,214)	-	-
(f) Towards Mental Health and Horticultural Therapy Specialists	53,547	-	(47,137)	-	6,410
	<u>89,578</u>	<u>242,300</u>	<u>(293,179)</u>	<u>-</u>	<u>38,699</u>

- (a) The Young Person's Programme balance was used to fund professional and consultant's fees as the project merged with the Family Programme
- (b) Donations were received in the previous year to enable us to maintain the progress made in the STAR centre
- (c) Donations were received and funds spent in the year from the Ministry of Justice and the Summerfield Trust for the ISIS Women's Programme
- (d) Donations were received to help fund the Family Programme
- (e) Donations were received to facilitate specific training for individual clients
- (f) Donations were received from the Barnwood Trust in 2010/11, to fund the cost of specialist Mental Health and Horticultural Therapy workers in 2011/12

**THE NELSON TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2012**

**15 UNRESTRICTED FUNDS**

	<i>Balance at 1 April 2011</i>	<b>Movement in funds</b>		<b>Transfers</b>	<b>Balance at 31 March 2012</b>
	£	Incoming Resources £	Outgoing Resources £	£	£
General Fund	872,896	2,575,901	2,469,842	-	978,955
Fixed Asset Fund	<u>1,617,562</u>	<u>42,914</u>	<u>134,001</u>	-	<u>1,526,475</u>
	<u>2,490,458</u>	<u>2,618,815</u>	<u>2,603,843</u>	-	<u>2,505,430</u>

**16 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Fixed Assets £</b>	<b>Current Assets £</b>	<b>Current Liabilities £</b>	<b>Total £</b>
<b>Unrestricted Funds</b>				
General Fund	-	1,341,718	(362,763)	978,955
Fixed Asset Fund	<u>1,526,475</u>	-	-	<u>1,526,475</u>
<b>Total</b>	<u>1,526,475</u>	<u>1,341,718</u>	<u>(362,763)</u>	<u>2,505,430</u>
<b>Restricted Funds</b>				
ISIS Support Worker	-	21,942	-	21,942
Mental Health/Horticultural Therapy Specialists	-	6,410	-	6,410
STAR Programme	-	<u>10,347</u>	-	<u>10,347</u>
<b>Total restricted funds</b>	-	<u>38,699</u>	-	<u>38,699</u>
<b>Total funds</b>	<u>1,526,475</u>	<u>1,380,417</u>	<u>(362,763)</u>	<u>2,544,129</u>