

**COMPANY REGISTRATION NUMBER 4243981**

**ACTION FOR ASD**

**FINANCIAL STATEMENTS**

**31ST MARCH 2009**

**Charity Number 1089341**

**M R HEATON FCCA FCIE**

Independed Examiner  
4-6 Grimshaw Street  
Burnley  
Lancs  
BB11 2AZ

WEDNESDAY



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COMPANIES HOUSE

# **ACTION FOR ASD**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2009**

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# **ACTION FOR ASD**

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31ST MARCH 2009**

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31st March 2009.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	Action for ASD
<b>Charity registration number</b>	1089341
<b>Company registration number</b>	4243981
<b>Principal office</b>	Suite 7, Kings Mill Queen St, Harle Syke Burnley Lancashire BB10 2HX
<b>Registered office</b>	Suite 7, Kings Mill Queen St, Harle Syke Burnley Lancashire BB10 2HX

#### **THE TRUSTEES**

The trustees who served the company during the period were as follows:

Tina Lynch	Chairperson (resigned 17/06/08)
Janet James	Company Secretary
Trevor James	Treasurer
Bridget Collinge	Secretary to the Executive Committee
Julia Gildert	(resigned 02/09/08)
Andy Lynch	(resigned 17/06/08)
Julia Palmowski	
Lorna Porter	
Angela Robinson	
Christine Smith	
Sheila Lynch	
Claire Walker	
Elizabeth Paterson	(appointed 30/09/08)

<b>Secretary</b>	Janet James
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# **ACTION FOR ASD**

## **TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31ST MARCH 2009**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Organisation**

The Charity is governed by an Executive Committee of trustees who are appointed by the Charity's members, and who act as directors of the company. Its core activities and projects are managed by a non-trustee Project Director with a staff of three, reporting to the Executive Committee.

#### **Appointment of Trustees**

At an Annual General Meeting of members one third of the trustees are required to retire, but may offer themselves for re-election.

### **OBJECTIVES AND ACTIVITIES**

Action for ASD is a support and action group for people affected by Autistic Spectrum Disorders. It was originally formed in 1996 under the name CASSEL by a group of dedicated parents in the locality of East Lancashire to act as a vital link between parents and professionals. It was renamed Action for ASD in 2001 as a charitable company, following a successful application to the Community Fund, to further develop its service. Since then, it has grown in reputation and membership to become a well established support organisation to the people of East Lancashire.

The organization has a strong membership made up from individuals with a diagnosis of an autistic spectrum disorder, their families and carers, and members of the professional support services network. It has developed its services such that it can now provide a comprehensive support framework from pre-diagnosis through to transition and beyond.

The charity's objects are:-

(a) to provide support, advice, information and assistance on issues relevant to autistic spectrum disorder to individuals with autistic spectrum disorder, their families and carers and associated professionals.

(b) to increase public awareness regarding the difficulties and circumstances of people with autistic spectrum disorder and their families and carers and to encourage acceptance within the community.

#### **Public Benefit**

The trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

The remainder of this Annual Report explains the charity's work during the year and how it has been carried out for the public benefit.

# **ACTION FOR ASD**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31ST MARCH 2009**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Membership**

During the year the Charity's membership increased from 132 to 142 including 5 corporate members.

##### **Core activities**

The Impact Group, funded by Playful Ideas, and with a dedicated team of employed and volunteer personnel, provides activities in the Autism Resource Centre including soft play, bouncy castle, games consoles zone, model railway, snooker, table tennis, arts and crafts, and a café and toddler area - it continues to be well supported with a membership of 39.

Family sessions, at which parents and carers supervise the young people at the Centre's activities and also have the opportunity to socialize and share experiences and information with each other, increased in number to 37 during the year in response to demand and popularity.

Social activities during the year included trampolining and bowling during the school summer holidays, a pantomime trip in December, and the annual Christmas party held in the Centre.

The three-year Ethnic Minority project, funded by the Big Lottery Fund and led by Rahima Uddin, continued throughout the year to support families from different ethnic backgrounds and met its targets, despite various problems of some families having difficulty travelling to the Centre and engaging in some of the in-house activities, a requirement from others for respite care for severely disabled children, and more of a requirement for information on available services and benefits rather than emotional and practical support than we had initially expected. The project also built up a multi-lingual information and resource library for use by members.

The one-year Phoenix project, funded by Awards for All, ended in May 2008 - this project supported adults with Aspergers Syndrome via bi-weekly social group meetings, and had an average attendance of 4 per week, with a total of 10 adults taking part in total.

The Centre's Games Zone area benefited from a donation of four plasma screens by Granville Technologies, and their installation by Pendle Joinery.

During the year, we received agreement from the Big Lottery that an underspend against Playful Ideas' grant for the Impact Group could be used to fund a Sensory Room.

We also received a grant of £25,700 from the Cooperative Community Foundation for an internet café.

##### **Information and Resource Library**

The library was moved to a refurbished seating area, and is furnished with a plasma TV screen and DVDs for parent information and training purposes, as well as new books and publications.

# **ACTION FOR ASD**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31ST MARCH 2009**

#### **Training**

The Lancashire Parent Partnership provided a programme of 'Making Sense' seminars for parents, focusing on educational issues, which was fully subscribed and well received. Donna Williams provided an 'Autism at home' seminar for 89 delegates. Global Hugs ran a six-week project for 8 adults with Aspergers Syndrome, focusing on confidence and self-esteem..

#### **Research Project**

East Lancashire PCT provided a two-year grant for a research project, which will examine the needs of adults with Aspergers Syndrome and the services they require, and the training needs of PCT personnel.

#### **Family Consultation**

The Three Guineas Trust hosted a consultation event at a Family session in the Centre to help members engage in and develop the business plan.

#### **Information Services**

The Charity continued to issue its periodic newsletter during the year, it redesigned its website with volunteer help from Peter Quinn, it introduced a dedicated telephone helpline for members, and released new promotional literature designed by Illustral Designs incorporating a new brand image.

#### **Staff**

The Project Director, Hanna Ingleby, was on maternity leave during part of the year, with the Impact group Manager, Ben Ponsonby, taking on many of her day-to-day activities in addition to his own role. The Office Manager, Gemma Sampford, was designated the Autism Resource Manager to reflect her wider responsibilities. The Ethnic Minority Project Worker, Rahima Uddin, continued in her role during the year.

# **ACTION FOR ASD**

## **TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31ST MARCH 2009**

### **FINANCIAL REVIEW**

Income for the year comprised grants totalling about £183,251 to fund specific projects, £17,053 from the Mayor of Burnley's Fund, plus smaller donations, membership fees, conference income and other fundraising activities.

Expenditure for the year totalled about £137,785.

The net incoming resources before depreciation was nearly £83,855, which is a considerable improvement over the previous financial year, however this was substantially due to income including a grant in excess of £53,000 for the research project, against which minimal expenditure was incurred during the year, and above-mentioned grant from the Cooperative Community Foundation for the internet café, against which there was no expenditure during the year. At the end of the year, responses were awaited to other fundraising applications we had made to the value of about £600,000.

### **Reserves policy**

At the close of the financial year, about two-third of the charity's funds were allocated to specific externally-funded projects, notably the softplay Centre assets initially valued at £21,000 and assigned to the Impact Group project, and the above-mentioned sums of £53,000 and £25,700 both received in March 2009.

This significant shift in the Charity's assets from restricted to unrestricted during the year was accomplished by mean of donations sought and obtained without restrictions of use, reclassification of the Impact group's 'reserve fund' and continuing efforts to ensure that the major items of core expenditure (eg: salaries and rent) are funded by contributions provided for in project grants.

It remains the policy of the Trustees and of the Project Director to ensure that core costs are met as far as possible by contributions from project grants, as well as from non-project sources, notably conferences and other fund-raising events.

### **Risk review**

The trustees are continually assessing the major risks to which the Charity is exposed, and developing strategies to minimize these risks.

The major risk is the availability of future funding, and this continues to be prime focus of the Trustees' and the Project Director's attentions.

# **ACTION FOR ASD**

## **TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31ST MARCH 2009**

### **FUTURE PLANS**

#### **General**

We have set ourselves a target of increasing membership to 180 during the forthcoming year. In terms of information provision, we intend to expand the Resource Library's contents, update the Charity's website to hold all information relevant to the Charity and make it easier to use, and introduce a text alert system to inform members of upcoming events. We will also ensure that all staff and volunteers have undergone up-to-date and relevant CRB checks within the last three years, and that new staff are promptly checked. We will also provide at least four training opportunities a year for the personal development of each staff and volunteer member.

#### **Core activities**

We have set ourselves a number of specific targets

- Provide a minimum of four training events for parents and carers
- Increase the frequency of Family sessions to two a week over the year
- Provide sessions at the Centre for children under 5 years with developmental difficulties
- Continue to provide at least four Impact Group sessions a month for young people aged 8 to 19
- Provide a programme of at least four activities a week during the holidays
- Increase the size of the Impact Group to 5 or 6 staff members

#### **New ventures**

The Research project received funding at the end of the year, and has since appointed a Research Officer, Emma Dunn, who began work in June 2009. Other new initiatives targeted are:-

- To create an Arts and Crafts area in the Centre for members
- To set up the new Sensory Room in the Centre
- To provide an internet café facility in the Centre

#### **Fundraising**

We will develop and maintain a fundraising strategy for the Charity to include grant applications to the major donors in our field of activity, with the goal of all the Charity's services being fully funded. We will also work with companies such as Marks and Spencer to seek fundraising opportunities with them.



# **ACTION FOR ASD**

## **TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31ST MARCH 2009**

### **ACKNOWLEDGMENTS**

In addition to the donors and organisations already mentioned, the following also kindly gave their time, materials and resources for the benefit of the Charity:-

Bovis Homes  
Duchy of Lancaster  
Lancashire County Council  
Remedy  
Three Guineas Trust

### **RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Action for Asd for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 1985. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **ACTION FOR ASD**

## **TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31ST MARCH 2009**

Registered office:  
Suite 7, Kings Mill  
Queen St, Harle Syke  
Burnley  
Lancashire  
BB10 2HX

Signed on behalf of the trustees

A handwritten signature in black ink, appearing to be 'T James', written over a horizontal line.

Mr T James  
Trustee

13th January 2010

# **ACTION FOR ASD**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION FOR ASD**

**YEAR ENDED 31ST MARCH 2009**

I report on the accounts of the charity for the year ended 31st March 2009 set out on pages 11 to 20.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of Action for Asd for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

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

- examine the accounts (under section 43(3)(a) of the 1993 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
- to state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

### **INDEPENDENT EXAMINER'S STATEMENT**

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

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 221 of the Companies Act 1985); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 226(A) of the Companies Act 1985 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

## **ACTION FOR ASD**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION FOR ASD *(continued)***

**YEAR ENDED 31ST MARCH 2009**

M R Heaton FCCA FCIE  
Independent examiner

4-6 Grimshaw Street  
Burnley  
Lancs  
BB11 2AZ



13th January 2010

# ACTION FOR ASD

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

**YEAR ENDED 31ST MARCH 2009**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2009 £	Total Funds 2008 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income	2	20,879	183,251	204,130	116,619
Investment income	3	77	–	77	132
Other incoming resources	4	7,336	–	7,336	5,981
<b>TOTAL INCOMING RESOURCES</b>		<u>28,292</u>	<u>183,251</u>	<u>211,543</u>	<u>122,732</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities	5	(6,425)	(129,360)	(135,785)	(132,308)
Governance costs	6	(2,000)	–	(2,000)	(1,516)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(8,425)</u>	<u>(129,360)</u>	<u>(137,785)</u>	<u>(133,824)</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
<b>BEFORE TRANSFERS</b>	7	19,867	53,891	73,758	(11,092)
Transfer between funds	8	26	(26)	–	–
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		<u>19,893</u>	<u>53,865</u>	<u>73,758</u>	<u>(11,092)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>8,306</u>	<u>50,562</u>	<u>58,868</u>	<u>69,960</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>28,199</u>	<u>104,427</u>	<u>132,626</u>	<u>58,868</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 14 to 20 form part of these financial statements.

# ACTION FOR ASD

## BALANCE SHEET

31ST MARCH 2009

	Note	2009 £	£	2008 £	£
<b>FIXED ASSETS</b>					
Tangible assets	10		14,132		21,343
<b>CURRENT ASSETS</b>					
Debtors	11	16,778		—	
Cash at bank and in hand		<u>104,774</u>		<u>38,829</u>	
		121,552		38,829	
<b>CREDITORS: Amounts falling due within one year</b>	12	<u>(3,058)</u>		<u>(1,304)</u>	
<b>NET CURRENT ASSETS</b>			<b>118,494</b>		<b>37,525</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>132,626</b></u>		<u><b>58,868</b></u>
<b>NET ASSETS</b>			<u><b>132,626</b></u>		<u><b>58,868</b></u>
<b>FUNDS</b>					
Restricted income funds	13		<b>104,427</b>		<b>50,562</b>
Unrestricted income funds	14		<u><b>28,199</b></u>		<u><b>8,306</b></u>
<b>TOTAL FUNDS</b>			<u><b>132,626</b></u>		<u><b>58,868</b></u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

The Balance sheet continues on the following page.

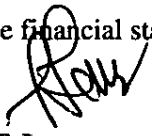
The notes on pages 14 to 20 form part of these financial statements.

## **ACTION FOR ASD**

### **BALANCE SHEET** *(continued)*

**31ST MARCH 2009**

These financial statements were approved and signed by the trustees on 13th January 2010.



**Mr T James**  
**Trustee**

Company Registration Number: 4243981

**The notes on pages 14 to 20 form part of these financial statements.**

# **ACTION FOR ASD**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2009**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 1985.

#### **Cash flow statement**

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

#### **Fund accounting**

Unrestricted funds are available for use, at the discretion of the trustees, in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **Fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line per annum

#### **Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the statement of financial activities.



# **ACTION FOR ASD**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2009**

### **1. ACCOUNTING POLICIES** *(continued)*

#### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

#### **Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

# ACTION FOR ASD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2009

### 2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2009 £	Total Funds 2008 £
<b>Donations</b>				
Donations, subscriptions and similar income	3,826	–	3,826	11,189
Mayor of Burnley's Fund	17,053	–	17,053	–
<b>Grants receivable</b>				
Big Lottery Fund	–	23,745	23,745	26,082
Awards for All	–	(2,059)	(2,059)	–
Three Guineas Trust Grant	–	24,484	24,484	12,243
LCC Grant	–	15,450	15,450	6,250
Playful Ideas for Impact Project	–	42,281	42,281	60,855
East Lancs PCT	–	53,650	53,650	–
Co-op Community Foundation	–	25,700	25,700	–
	<u>20,879</u>	<u>183,251</u>	<u>204,130</u>	<u>116,619</u>

### 3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2009 £	Total Funds 2008 £
Bank interest receivable	<u>77</u>	<u>77</u>	<u>132</u>

### 4. OTHER INCOMING RESOURCES

	Unrestricted Funds £	Total Funds 2009 £	Total Funds 2008 £
Sundry income	3,591	3,591	3,407
Conference income	3,745	3,745	2,574
	<u>7,336</u>	<u>7,336</u>	<u>5,981</u>

### 5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2009 £	Total Funds 2008 £
Support for people affected by ASD	<u>6,425</u>	<u>129,360</u>	<u>135,785</u>	<u>132,308</u>

# ACTION FOR ASD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2009

### 6. GOVERNANCE COSTS

	Unrestricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£
Accountancy fees	2,000	2,000	1,175
Costs of trustees' meetings	—	—	341
	<u>2,000</u>	<u>2,000</u>	<u>1,516</u>

Accountancy fees includes independent examination fees.

### 7. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2009	2008
	£	£
Staff pension contributions	220	260
Depreciation	<u>10,097</u>	<u>8,704</u>

### 8. FUND TRANSFERS

Fund Transfers relate to the balance on the Impact project, transferred from restricted to designated by permission of the donor.

### 9. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2009	2008
	£	£
Wages and salaries	69,228	68,980
Social security costs	5,512	5,492
Other pension costs	220	260
	<u>74,960</u>	<u>74,732</u>

#### Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2009	2008
	No	No
Administration	2	1
Project	<u>2</u>	<u>4</u>
	<u>4</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year (2008 - Nil).

# ACTION FOR ASD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2009

### 10. TANGIBLE FIXED ASSETS

	Equipment £
<b>COST</b>	
At 1st April 2008	54,456
Additions	2,886
<b>At 31st March 2009</b>	<b><u>57,342</u></b>
<b>DEPRECIATION</b>	
At 1st April 2008	33,113
Charge for the year	10,097
<b>At 31st March 2009</b>	<b><u>43,210</u></b>
<b>NET BOOK VALUE</b>	
<b>At 31st March 2009</b>	<b><u>14,132</u></b>
At 31st March 2008	<u>21,343</u>

### 11. DEBTORS

	2009 £	2008 £
Trade debtors	<u>16,778</u>	<u>—</u>

### 12. CREDITORS: Amounts falling due within one year

	2009 £	2008 £
Bank loans and overdrafts	—	246
Accruals	<u>3,058</u>	<u>1,058</u>
	<b><u>3,058</u></b>	<b><u>1,304</u></b>

# ACTION FOR ASD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2009

### 13. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2008 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2009 £
Fixed assets purchased from restricted funds	21,014	–	(6,992)	–	14,022
Big Lottery Fund - BEM outreach worker	8,151	23,745	(24,436)	(390)	7,070
Children in Need - soft play centre	70	–	(70)	–	–
Sundry restricted funds	991	–	(64)	–	927
Three Guineas Trust - salary contribution	5,994	24,484	(24,996)	–	5,482
Awards for All LCC - volunteer project	2,612	(2,059)	(564)	11	–
Playful Ideas grant - Impact project	(2,180)	6,250	(4,778)	708	–
LCC - Running costs	13,910	42,281	(58,576)	(355)	(2,740)
East Lancs PCT	–	9,200	(7,790)	–	1,410
	–	53,650	(1,094)	–	52,556
	–	25,700	–	–	25,700
	<u>50,562</u>	<u>183,251</u>	<u>(129,360)</u>	<u>(26)</u>	<u>104,427</u>

### 14. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2008 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2009 £
Fixed assets reserve	329	–	–	(219)	110
Impact project - reserve funds	8,247	17,553	–	–	25,800
General Funds	(270)	10,739	(8,425)	245	2,289
	<u>8,306</u>	<u>28,292</u>	<u>(8,425)</u>	<u>26</u>	<u>28,199</u>

# ACTION FOR ASD

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2009

### 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets/ (liabilities) £	Total £
<b>Restricted Income Funds:</b>			
Fixed assets purchased from restricted funds	14,022	–	14,022
Big Lottery Fund - BEM outreach worker	–	7,070	7,070
Sundry restricted funds	–	927	927
Three Guineas Trust - salary contribution	–	5,482	5,482
Playful Ideas grant - Impact project	–	(2,740)	(2,740)
LCC - Running costs	–	1,410	1,410
East Lancs PCT	–	52,556	52,556
	–	25,700	25,700
	<u>14,022</u>	<u>90,405</u>	<u>104,427</u>
<b>Unrestricted Income Funds:</b>			
Designated Funds	110	25,800	25,910
General Funds	–	2,289	2,289
	<u>110</u>	<u>28,089</u>	<u>28,199</u>
<b>Total Funds</b>	<u>14,132</u>	<u>118,494</u>	<u>132,626</u>

### 16. CONTROLLING PARTY

The company is under the control of the trustees named on page 1 of these financial statements.

### 17. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have share capital. The liability of each member is limited to a maximum of £1.

The members of the company are the trustees.