

Registered number: 02053860
Charity number: 517954

AUTISM EAST MIDLANDS
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

AUTISM EAST MIDLANDS
(A company limited by guarantee)

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AUTISM EAST MIDLANDS
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2018

Trustees

K Doble, Chair
M James, Treasurer
T Ousley
J Shenton (resigned 6 July 2017)
G Smith
J Gordon (resigned 14 June 2017)
N Chamberlain
S Whiteley (resigned 25 September 2017)
P Dixon
E Marder
L Davies, co-opted (appointed 5 March 2018)
C Holt, co-opted (appointed 5 March 2018)
R Woodford, co-opted (appointed 5 March 2018)

Company registered number

02053860

Charity registered number

517954

Registered office

Unit 31, Craggs Industrial Estate Morven Street, Creswell, Worksop, Nottinghamshire, S80 4AJ

Chief executive officer

Jane Howson

Senior management team

M Orford, Director of Adult Services
D Smith, Director of Corporate Services
A Sugden, Headteacher

Independent auditors

Smith Cooper Limited, 2 Lace Market Square, Nottingham, NG1 1PB

Bankers

Lloyds Bank Plc, 4 Romulus Court, Meridian East, Leicester, LE19 1WL

AUTISM EAST MIDLANDS
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Autism East Midlands (the company and the group) for the ended 31 March 2018. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, governance and management

a. CONSTITUTION

The company and the group is registered as a charitable company limited by guarantee, its charity number is 517954. It was established under a Memorandum of Association which sets out the objects and powers of the charity and is governed under its Articles of Association. The Board of Trustees (previously the Council of Management) are the Trustees for the purposes of charity law and the directors for the purposes of company law.

The principal object of the company and the group is to provide services to people with an autistic-spectrum disorder and their families and carers in the East Midlands.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Through the Trustees work within the Board Committee meetings and through their involvement with family members are already familiar with the practical work of the charity. New Trustees are given a comprehensive induction pack and training sessions to familiarise themselves with the charity and the context in which it operates. This training covers issues such as the responsibilities of the Trustees, the main documents which set out the operational framework of the charity, the current financial position and reserves of the charity and any future plans and objectives. They are also given a range of informative literature detailing the services on offer. All Trustees are encouraged to visit the school and adult care centres on a regular basis and to take part in other organised activities.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

During the year under review the Trustees delegated the day to day running of the charity to the Executive Management Team and the following Committees:

- Sutherland House School Governing Body
- Audit and Finance Sub Committee

The Charity wholly owns two trading subsidiaries, Sutherland House (Trading) Limited and NORSACA (Trading) Limited which donate all their profits to the charity. The principal activities of Sutherland House (Trading) Limited are the provision of education services for children with autism or related conditions. NORSACA (Trading) Limited provides a range of residential and non-residential care facilities for people with autism or related conditions.

AUTISM EAST MIDLANDS
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

e. RISK MANAGEMENT

The Trustees have assessed the major risks to which the company and the group is exposed, in particular those related to the operations and finances of the company and the group, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Risks are reviewed annually, and measures put in place to mitigate those of a higher grading.

f. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Autism East Midlands has sought to manage its financial risks through regular monitoring of its income streams and also seeking a wide range of savings.

MEMBERS' LIABILITY

The Members of the company and the group guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The charity exists to offer support and serve people with an autistic-spectrum disorder and their families and carers in the East Midlands and respond to changes in government policy and campaigns within the charities strategic objectives.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

Our Vision

A world which recognises, understands and values people with autism, and where they and their families receive the services and support they need throughout their lives.

Our Mission

To advocate, provide and develop high-quality services, information and support in partnership with others, for all those whose lives are affected by autism.

To recognise and respond to the needs of the individual, enabling people with autism to live their lives with dignity, choice and independence.

The strategic priorities of Autism East Midlands are:

Quality

To ensure the continued improvement of the quality of our services by focussing on the following areas:

- Improved autism specific environments
- Services designed to meet the varying and individual needs of people with autism
- Ensuring a skilled workforce that are able to meet the needs of individuals and are aspirational in doing so
- A focus on achieving the maximum levels of independence appropriate to each individual we support increasing the voice of people with autism

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Increasing the voice of people with autism

We will put in place systems and processes that enable service users and students not only to directly influence their own services and achieve their individual maximum levels of choice and control, but also to shape what we do as an organisation. This will involve influencing both the plans of the senior management team and the Board of Trustees.

More broadly we will work to support people with autism to have a louder voice in society as a whole.

Evidence Based Support

We will engage in the wider 'autism community' both nationally through our work with the Autism Alliance and other membership bodies and internationally through conferences and developing links. This engagement will be focussed on ensuring that we are aware of developments in best practice and evidence in supporting people with autism. Where possible we will engage in research designed to improve knowledge about autism.

Maximum Impact

We will maximise the impact of our services by ensuring we extend the reach of the services we provide. We will raise our profile in order to ensure that people can more easily access our services. We will also maximise our influence and impact on mainstream services so that the wider community becomes more accessible to people with autism. We will ensure that we maximise the impact of our organisation by working together to best utilise our resources.

c. ACTIVITIES FOR ACHIEVING OBJECTIVES

In developing its objectives and planning its services, the Trustees have considered the Charity Commission's guidance on public benefit. By working closely with local authorities, the group aims to tailor services to meet areas of need otherwise not provided.

Autism East Midlands recognises that service users and students are people with an autistic-spectrum disorder, each with their own character and with their own specific and personal needs. It further recognises that the families and carers involved also have needs to be taken into account. These needs are seen as positive contributions to the variety of richness of relationships within the charity and its service users. In shaping and reviewing services, Autism East Midlands considers how service users' individuality, whether expressed by gender, age, marital status, disability, sexual orientation, race, religious belief, colour, political conviction, ethnic or national origin can be affirmed in the delivery of services they access.

d. FACTORS RELEVANT TO ACHIEVE OBJECTIVES

Autism East Midlands aims to increase its support for people whose lives are affected by autism, whether this is for carers or people receiving direct support. We continue to engage with local employers and companies by providing training and awareness of autism to their staff. Many commit to engaging with the autistic community by signing the 'Autism Charter' by formally agreeing to make their premises more autism-friendly.

e. PRINCIPAL FUNDING

The charity derives the majority of its income from the provision of services, together with grants and donations received for particular projects.

Autism East Midlands receives over 90% of its funding from government funded bodies. This includes Local Authorities, Health Authorities and the Education Funding Agency.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

f. INVESTMENT POLICY AND PERFORMANCE

The Memorandum and Articles of Association give the Trustees unrestricted powers of investment. The charity's current investment strategy is to deposit funds in short and medium term interest bearing accounts with UK banks.

Plans for future periods

a. FUTURE DEVELOPMENTS

The expansion of our services to Rotherham and Northampton, with the provision of a new Day Service focusing on teaching adults on the autistic spectrum independence skills such as, IT and administration skills, independent travel training and access to the community to help enable independent living and provide a better quality of life and the inclusion of a new Children's Flexible Short Breaks service respectively. There will be continued development of the services introduced during 2017/18. These include providing assistance to autistic students in higher education through DSA provision providing one to one support to students, and providing mentoring support to autistic adults to help them into paid employment or volunteering work.

As 2018 is the charity's 50th Anniversary, we intend to raise greater awareness of autism in the community through fundraising events in which families, corporate partners, supporters, students and service users can all be involved.

EMPLOYEE INVOLVEMENT AND EMPLOYMENT OF THE DISABLED

Employees have been consulted on issues of concern to them by means of regular consultative committee and staff meetings and have been kept informed on specific matters directly by management. The company and the group carry out exit interviews for all staff leaving the organisation and have adopted a procedure of upward feedback for senior management and the Trustees.

The company and the group has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- Equal opportunities policy
- Volunteers' policy
- Health & safety policy

In accordance with the company and the group's Equal Opportunities Policy, the company and the group has long established fair employment practices in the recruitment, selection, retention and training of disabled staff.

Full details of these policies are available from the company and the group's offices.

AUTISM EAST MIDLANDS
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Achievements and performance

a. REVIEW OF ACTIVITIES AND KEY FINANCIAL PERFORMANCE INDICATORS

Autism East Midlands has had a successful year in supporting both adults and children with autism. Within Children's Services, 54 pupils have been educated during the year. 14 assessments were also undertaken, to ascertain individual support needs. 366 Children also benefitted from Play and Leisure activities. Some 366 children accessed 50862 hours of play and leisure activities during the year. This included 104 children and young people attending The Ridge adventure playground, 18 young adults were supported in accessing their first independent 18 plus holiday in Ibiza and 21 children accessed their first residential break. In addition, Autism East Midlands provided over 1656 nights of respite through the provision of holidays, trips and weekend breaks. 46 children enjoyed a week long holiday in Anglesey whilst 12 young people visited Disney World to celebrate the New Year. The provision in the Northampton service has seen 143 children accessing day time activities during holiday periods and at weekends, including 10 children supported to visit Cadbury's World, 8 children supported to access sailing at Northampton Sailing Club and a further 7 visiting Twin Lakes Theme Park.

Within Adult Services, 39 people have lived in our residential homes, 185 adults have accessed day services, 12 adults have been supported in independent living and 17 have had outreach support in their own homes. We have facilitated support to families through advice, siblings group and parent workshops. During the year 28 training workshops were attended by 284 parents and carers, with 402 parents and carers accessing our services overall. Funding from the Big Lottery continued to support the Family Support Hubs in Retford, Newark, Kirkby in Ashfield, East Leake and the rest of the county. An additional 42 new families were welcomed to the Hubs this year to join the 85 Families already benefitting from the services across the East Midlands.

Continued improvement with uptake of DSA in 12 universities in the area and surrounding authorities by 24 students requiring mentoring support. Alongside the service, the Employment services have supported 4 individuals into paid employment with 11 new corporate partnerships to further enhance the choice the service offers.

Autism East Midlands have led on an initiative for raising awareness of autism in the workplace in partnership working with Rolls Royce, through a conference held in October 2017 open to targeted CEO and senior management levels in the area, where 40 organisations attended, facilitated by the Learning and Development Team. Alongside this, the team have delivered 86 external training sessions training 1617 external delegates and the completion of 4 external environmental audits.

b. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

c. PRINCIPAL RISKS AND UNCERTAINTIES

It is clear that the pressure on Local Authority budgets will continue to impact on Autism East Midlands, with most of its funding coming from the public sector. This is likely to result in further pressure to reduce the charges for services and the changes in the tender process being taken up by a number of authorities. In addition, the criteria for Local Authority funding for people with autism is expected to tighten, with less people being provided with support in the future. The costs will continue to be reviewed in response to changes to income streams.

These annual accounts show the pension deficit as a result of participation in the Local Government Pension Scheme. This is a £10.7m deficit as at 31 March 2018 following an estimated actuarial revaluation. The scheme was closed to new participants from April 2013, to limit the future liability. The way the scheme is funded changed with effect from April 2014, and Autism East Midlands is now paying £181k per annum to contribute towards reducing the deficit.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Financial review

a. SURPLUS

A surplus of £296,400 (2017: £344,682) has been achieved in the year. Due to the actuarial gains of the pension scheme recognised in the year to 31 March 2018, the total funds for the organisation have increased by £0.729m.

b. PAY POLICY FOR SENIOR STAFF

The key management personnel of the charity are identified in Note 28 of the accounts and are responsible for directing, controlling, running and operating the Trust on a day to day basis. All Trustees give of their time freely and therefore none received remuneration in the year. Details of Trustees' expenses are disclosed in Note 10 of the accounts and related party transactions in Note 28.

The pay of senior staff is reviewed annually and normally increased in line with other staff. The directors benchmark against pay levels in other charities of similar size. The remuneration benchmark is the midpoint of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the past a market addition may also be paid in order to attract and retain high-calibre personnel, with the pay maximum no greater than the highest benchmarked salary for a comparable role.

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

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

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

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

AUDITORS

The auditors, Smith Cooper Limited, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

This report was approved by the Trustees, on 26/9/18 and signed on their behalf by:



K Doble, Chair

AUTISM EAST MIDLANDS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AUTISM EAST MIDLANDS

OPINION

We have audited the financial statements of Autism East Midlands (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 March 2018 set out on pages 12 to 36. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2018 and of the group's 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 and the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

AUTISM EAST MIDLANDS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AUTISM EAST MIDLANDS

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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' exemptions in preparing the Trustees' Report and from the requirement to prepare a Group Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, 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, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUTISM EAST MIDLANDS
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AUTISM EAST MIDLANDS

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

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, and to the charitable company's Trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Sarah Flear (Senior statutory auditor)

For and on behalf of

Smith Cooper Limited

Chartered Accountants & Statutory Auditor

2 Lace Market Square

Nottingham

NG1 1PB

Date:

26/11/18

Smith Cooper Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

AUTISM EAST MIDLANDS
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**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND
EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
INCOME FROM:					
Donations & legacies:					
Transfer from Autism Concern	2	107,212	(10,494)	96,718	-
Other donations and legacies	2	53,189	157,379	210,568	158,958
Charitable activities	5	2,725,944	-	2,725,944	2,537,173
Charitable activities - subsidiary undertakings	3	8,363,390	-	8,363,390	8,704,183
Investments	4	122	-	122	110
Other income	6	77,451	-	77,451	25,729
TOTAL INCOME		11,327,308	146,885	11,474,193	11,426,153
EXPENDITURE ON:					
Charitable activities - subsidiary undertakings	3	7,829,667	-	7,829,667	8,166,392
Charitable activities	7	3,248,964	99,162	3,348,126	2,915,079
TOTAL EXPENDITURE		11,078,631	99,162	11,177,793	11,081,471
NET BEFORE TRANSFERS		248,677	47,723	296,400	344,682
Transfers between Funds	21	502	(502)	-	-
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		249,179	47,221	296,400	344,682
Actuarial losses on defined benefit pension schemes	26	433,000	-	433,000	(555,000)
NET MOVEMENT IN FUNDS		682,179	47,221	729,400	(210,318)
RECONCILIATION OF FUNDS:					
Total funds brought forward		(5,394,470)	124,375	(5,270,095)	(5,059,777)
TOTAL FUNDS CARRIED FORWARD		(4,712,291)	171,596	(4,540,695)	(5,270,095)

The notes on pages 16 to 36 form part of these financial statements.

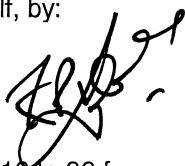
AUTISM EAST MIDLANDS
(A company limited by guarantee)
REGISTERED NUMBER: 02053860

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2018

	Note	£	2018 £	£	2017 £
FIXED ASSETS					
Tangible assets	14		5,067,526		5,124,597
CURRENT ASSETS					
Debtors	17	844,494		806,022	
Cash at bank and in hand		3,574,470		2,857,749	
		<u>4,418,964</u>		<u>3,663,771</u>	
CREDITORS: amounts falling due within one year	18	<u>(1,360,214)</u>		<u>(1,355,792)</u>	
NET CURRENT ASSETS			<u>3,058,750</u>		<u>2,307,979</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>8,126,276</u>		<u>7,432,576</u>
CREDITORS: amounts falling due after more than one year	19		(1,800,114)		(1,920,941)
Provisions for Liabilities	20		<u>(130,857)</u>		<u>(3,730)</u>
NET ASSETS EXCLUDING PENSION SCHEME LIABILITIES			<u>6,195,305</u>		<u>5,507,905</u>
Defined benefit pension scheme liability	26		<u>(10,736,000)</u>		<u>(10,778,000)</u>
NET LIABILITIES INCLUDING PENSION SCHEME LIABILITIES			<u><u>(4,540,695)</u></u>		<u><u>(5,270,095)</u></u>
CHARITY FUNDS					
Restricted funds	21		171,596		124,375
Unrestricted funds:	21				
Unrestricted funds excluding pension liability		6,023,709		5,383,530	
Pension reserve		<u>(10,736,000)</u>		<u>(10,778,000)</u>	
Total unrestricted funds			<u>(4,712,291)</u>		<u>(5,394,470)</u>
TOTAL DEFICIT			<u><u>(4,540,695)</u></u>		<u><u>(5,270,095)</u></u>

The financial statements were approved and authorised for issue by the Trustees on 26/4/18 and signed on their behalf, by:

K Doble, Chair



The notes on pages 16 to 36 form part of these financial statements.

AUTISM EAST MIDLANDS
(A company limited by guarantee)
REGISTERED NUMBER: 02053860

COMPANY BALANCE SHEET
AS AT 31 MARCH 2018

	Note	£	2018 £	£	2017 £
FIXED ASSETS					
Tangible assets	14		5,067,526		5,124,597
Investments	15		6		6
			<u>5,067,532</u>		<u>5,124,603</u>
CURRENT ASSETS					
Debtors	17	3,452,898		2,857,224	
Cash at bank		772,687		622,342	
		<u>4,225,585</u>		<u>3,479,566</u>	
CREDITORS: amounts falling due within one year	18	<u>(1,166,889)</u>		<u>(1,171,639)</u>	
NET CURRENT ASSETS			<u>3,058,696</u>		<u>2,307,927</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>8,126,228</u>		<u>7,432,530</u>
CREDITORS: amounts falling due after more than one year	19		(1,800,114)		(1,920,941)
Provisions for Liabilities	20		<u>(130,857)</u>		<u>(3,730)</u>
NET ASSETS EXCLUDING PENSION SCHEME LIABILITIES			6,195,257		5,507,859
Defined benefit pension scheme liability	26		<u>(10,736,000)</u>		<u>(10,778,000)</u>
NET LIABILITIES INCLUDING PENSION SCHEME LIABILITIES			<u>(4,540,743)</u>		<u>(5,270,141)</u>
CHARITY FUNDS					
Restricted funds	21		171,796		124,375
Unrestricted funds:	21				
Unrestricted funds excluding pension liability		6,023,461		5,383,484	
Pension reserve		<u>(10,736,000)</u>		<u>(10,778,000)</u>	
Total unrestricted funds			<u>(4,712,539)</u>		<u>(5,394,516)</u>
TOTAL DEFICIT			<u>(4,540,743)</u>		<u>(5,270,141)</u>

The financial statements were approved and authorised for issue by the Trustees on 26/9/18 and signed on their behalf, by:


K Doble Chair

The notes on pages 16 to 36 form part of these financial statements.

AUTISM EAST MIDLANDS
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2018

	Note	2018 £	2017 £
Cash flows from operating activities			
Net cash provided by operating activities	23	996,662	2,081,743
Cash flows from investing activities:			
Dividends, interest and rents from investments		(48,858)	(81,714)
Purchase of tangible fixed assets		(231,083)	(370,919)
Net cash used in investing activities		(279,941)	(452,633)
Change in cash and cash equivalents in the year			
Cash and cash equivalents brought forward		716,721	1,629,110
		2,857,749	1,228,639
Cash and cash equivalents carried forward		3,574,470	2,857,749

The notes on pages 16 to 36 form part of these financial statements.

AUTISM EAST MIDLANDS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

Autism East Midlands is a private company limited by guarantee and incorporated in England within the United Kingdom. The address of the registered office is given in the company information of these financial statements. The company's registration number is 2053860.

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

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

The financial statements are presented in sterling, which is the functional currency of the company.

The significant accounting policies have been applied in the preparation of these financial statements are set out below.

1.2 Basis of consolidation

The financial statements consolidate the accounts of Autism East Midlands and all of its subsidiary undertakings ('subsidiaries').

The company has taken advantage of the exemption contained within 408 of the Companies Act 2006 not to present its own Income and expenditure account.

For the year ended 31 March 2018 the company generated a surplus of £296,400 (2017: £344,682).

1.3 Company status

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

1.4 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES (continued)

1.5 Income

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

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

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

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

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.6 Interest receivable

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

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES (continued)

1.7 Expenditure

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

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

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as a cost against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES (continued)

1.8 Tangible fixed assets and depreciation

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

Freehold property	-	2% Straight Line
Freehold refurbishment	-	5% - 33% Straight Line
Vehicles & equipment	-	25% - 35% Straight Line
Leasehold Improvements	-	Over the shorter of the period of the lease or the useful economic life

Costs of repairs and maintenance to property together with the expenditure incurred bringing the buildings up to fire safety regulation are written off in the period in which expenditure is incurred.

The charity continually replaces and updates existing equipment. The majority of this expenditure is on small items costing less than £1,000 and no detailed register of these is kept. All items costing under £1,000 are written off to repairs and maintenance in the period in which the expenditure is incurred.

1.9 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

1.10 Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1.12 Debtors

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

1.13 Cash at Bank and in hand

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

1.14 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

AUTISM EAST MIDLANDS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES (continued)

1.15 Government grants

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance-related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

1.16 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.17 Pensions

Retirement benefits to some employees of the Trust are provided by the Local Government Pension Scheme (LGPS). The company is an admitted body of the LGPS, admitted by Nottinghamshire County Council.

The LGPS is a defined benefit funded scheme and the assets are held separately from those of the Company in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and gains and losses on the settlements and curtailments. They are included as part of staff costs. Past service costs are recognised immediately in the Statement of Financial Activities if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period vesting occurs. The expected return on assets and the interest cost are shown as a net finance amount of other finance costs or credits adjacent to interest. Actuarial gains and losses are recognised immediately in other gains and losses.

The pension charge for the defined benefit pension scheme is based on a full actuarial valuation dated 31 March 2018.

1.18 Irrecoverable VAT

The charity is registered for VAT, however due to the mixed nature of the supplies it makes, it has irrecoverable VAT arising due to partial exemption which is included in resources expended.

1.19 Provisions

Provisions are recognised when the Group has a present obligation that arises as a consequence of a past event; it is probable that an outflow of resources will be required to settle that obligation and the obligation can be reliably estimated. The provisions are measured as the estimated expenditure that will be required to settle such obligations as at the statement of financial position date. Discounting to present value is employed in the estimation process when the effect of the time value of money is material.

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Transfer from Autism Concern	107,212	(10,494)	96,718	-
Donations	53,189	157,379	210,568	158,958
Total donations and legacies	160,401	146,885	307,286	158,958
<i>Total 2017</i>	45,954	113,004	158,958	

On 1 January 2018, the trade and assets of Autism Concern (Company no: 3297650, Charity no: 1062611) were donated to the charity.

3. CHARITABLE ACTIVITIES - INCOME FROM SUBSIDIARY UNDERTAKINGS

The wholly owned subsidiaries, Norsaca (Trading) Limited and Sutherland House (Trading) Limited, are incorporated in the UK and pay all of their taxable profits to the charity by gift aid. Sutherland House (Trading) Limited provides education services for children with autism or a related condition. Norsaca (Trading) Limited provides residential and day care services for adults with autism or a related condition. The charity owns 100% of the ordinary share capital of the subsidiary companies. A summary of the results pre distribution to the charity is shown below. The amount of gift aid from Sutherland House (Trading) Limited was £266,395 (2017 - £329,792). The amount of gift aid from Norsaca (Trading) Limited was £267,328 (2017 - £208,000).

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Income				
Sutherland House (Trading) Limited - income	3,164,895	-	3,164,895	3,659,847
Norsaca (Trading) Limited - income	5,198,495	-	5,198,495	5,044,336
	8,363,390	-	8,363,390	8,704,183
Expenses				
Sutherland House (Trading) Limited - expenses	2,898,500	-	2,898,500	3,330,055
Norsaca (Trading) Limited - expenses	4,931,167	-	4,931,167	4,836,337
	7,829,667	-	7,829,667	8,166,392
Net income from subsidiary undertakings	533,723	-	533,723	537,791

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

	2018 £	2017 £
Current assets of the subsidiaries were:		
Sutherland House (Trading) Limited	2,593,912	2,131,035
NORSACA (Trading) Limited	671,848	650,789
Current liabilities of the subsidiaries were:		
Sutherland House (Trading) Limited	(2,593,861)	(2,130,984)
NORSACA (Trading) Limited	(671,845)	(650,786)
Total net assets	54	54

4. INVESTMENT INCOME

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Bank interest	122	-	122	110
<i>Total 2017</i>	110	-	110	

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Provision of services	2,725,944	-	2,725,944	2,537,173
<i>Total 2017</i>	2,537,173	-	2,537,173	

6. OTHER INCOMING RESOURCES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Other income	77,451	-	77,451	25,729
Total 2018	77,451	-	77,451	25,729
<i>Total 2017</i>	25,729	-	25,729	

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

SUMMARY BY FUND TYPE

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Provision of services	3,175,737	99,162	3,274,899	2,849,401
Fundraising	73,227	-	73,227	65,678
Total 2018	3,248,964	99,162	3,348,126	2,915,079
<i>Total 2017</i>	<i>2,830,788</i>	<i>84,291</i>	<i>2,915,079</i>	

SUMMARY BY EXPENDITURE TYPE

	Staff costs 2018 £	Depreciation 2018 £	Other costs 2018 £	Total 2018 £	Total 2017 £
Provision of services	7,998,931	288,156	(5,012,188)	3,274,899	2,849,401
Fundraising	64,272	-	8,955	73,227	65,678
	8,063,203	288,156	(5,003,233)	3,348,126	2,915,079

8. CHARITABLE ACTIVITY EXPENDITURE

	Provision of services £	Fundraising £	Total 2018 £	Total 2017 £
Pension income	303,000	-	303,000	370,000
Recruitment and training	49,799	-	49,799	58,598
Premises and equipment	628,239	-	628,239	537,188
Direct costs	952,508	8,955	961,463	937,712
Travel and transport	295,300	-	295,300	282,544
Legal and professional	105,349	-	105,349	132,565
Other costs	425,911	-	425,911	448,877
Bank loans and overdraft	48,980	-	48,980	81,824
Bad debts	1,357	-	1,357	32,874
Costs recharged to subsidiaries (Profit)/loss on disposal of fixed assets	(7,844,007)	-	(7,844,007)	(8,095,600)
Governance costs	21,376	-	21,376	17,675
Wages and salaries	6,774,863	57,021	6,831,884	6,797,344
National insurance	502,727	5,089	507,816	515,754
Pension cost	721,341	2,162	723,503	714,296
Depreciation	288,156	-	288,156	276,055
Total 2018	3,274,899	73,227	3,348,126	2,915,079
<i>Total 2017</i>	<i>2,849,400</i>	<i>65,679</i>	<i>2,915,079</i>	

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

8. CHARITABLE ACTIVITY EXPENDITURE (continued)

Support costs have not been separately allocated and disclosed as the Directors believe they are immaterial to the financial statements.

9. ANALYSIS OF GOVERNANCE COSTS

	2018	2017
	£	£
Legal and professional fees	21,376	17,675
	<u>21,376</u>	<u>17,675</u>

10. NET INCOME/(EXPENDITURE)

This is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation of tangible fixed assets:		
- owned by the charitable group	288,154	276,055
Operating lease rentals	221,836	286,705
(Profit)/loss on disposal of assets	-	(192,627)
Impairment of tangible fixed assets	-	32,874
	<u>221,836</u>	<u>326,907</u>

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

One Trustee has received reimbursement of expenses amounting to £548 (2017 - one Trustee - £326).

11. AUDITORS' REMUNERATION

	2018	2017
	£	£
Fees payable to the company's auditor and its associates for the audit of the company's annual accounts	15,500	15,050
Fees payable to the company's auditor and its associates in respect of: Taxation compliance services	750	750
	<u>16,250</u>	<u>15,800</u>

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

12. STAFF COSTS

Staff costs were as follows:

	2018	<i>2017</i>
	£	£
Wages and salaries	6,831,884	<i>6,797,344</i>
Social security costs	507,816	<i>515,754</i>
Other pension costs (Note 26)	723,503	<i>714,296</i>
	<u>8,063,203</u>	<i><u>8,027,394</u></i>

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

	2018	<i>2017</i>
	No.	No.
Teaching staff	82	<i>81</i>
Care staff	286	<i>282</i>
Management and administration	43	<i>42</i>
	<u>411</u>	<i><u>405</u></i>

The number of higher paid employees was:

	2018	<i>2017</i>
	No.	No.
In the band £ 60,001 - £ 70,000	0	<i>1</i>
In the band £ 80,001 - £ 90,000	1	<i>1</i>
In the band £ 90,001 - £100,000	1	<i>0</i>

Total pension contributions paid for the benefit of higher paid staff amounted to £11,125 (2017 - £4,250). The number of higher paid staff accruing benefits under the defined benefit scheme was 3 (2017 - 1).

13. OTHER FINANCE INCOME

	2018	<i>2017</i>
	£	£
Net interest on pension scheme liabilities	<u>(296,000)</u>	<i><u>(365,000)</u></i>

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

14. TANGIBLE FIXED ASSETS

Group and Company	Freehold property £	Leasehold Improvements £	Vehicles & equipment £	Total £
Cost				
At 1 April 2017	6,303,326	257,448	356,502	6,917,276
Additions	112,704	-	118,379	231,083
At 31 March 2018	<u>6,416,030</u>	<u>257,448</u>	<u>474,881</u>	<u>7,148,359</u>
Depreciation				
At 1 April 2017	1,274,067	211,495	307,117	1,792,679
Charge for the year	227,820	25,740	34,594	288,154
At 31 March 2018	<u>1,501,887</u>	<u>237,235</u>	<u>341,711</u>	<u>2,080,833</u>
Net book value				
At 31 March 2018	<u>4,914,143</u>	<u>20,213</u>	<u>133,170</u>	<u>5,067,526</u>
At 31 March 2017	<u>5,029,259</u>	<u>45,953</u>	<u>49,385</u>	<u>5,124,597</u>

15. FIXED ASSET INVESTMENTS

Company	Shares in group undertakings £
Cost	
At 1 April 2017 and 31 March 2018	<u>6</u>

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

16. PRINCIPAL SUBSIDIARIES

Norsaca (Trading) Limited

Subsidiary name	Norsaca (Trading) Limited
Company registration number	08056114
Basis of control	Equity - share capital
Equity shareholding %	100%
Total assets as at 31 March 2018	£ 671,848
Total liabilities as at 31 March 2018	£ (671,845)
Total equity as at 31 March 2018	£ 3
Turnover for the year ended 31 March 2018	£ 5,198,495
Expenditure for the year ended 31 March 2018	£ (4,931,167)
Profit for the year ended 31 March 2018	£ 267,328

Sutherland House (Trading) Limited

Subsidiary name	Sutherland House (Trading) Limited
Company registration number	03381476
Basis of control	Equity - share capital
Equity shareholding %	100%
Total assets as at 31 March 2018	£ 2,593,912
Total liabilities as at 31 March 2018	£ (2,593,861)
Total equity as at 31 March 2018	£ 51
Turnover for the year ended 31 March 2018	£ 3,164,895
Expenditure for the year ended 31 March 2018	£ (2,898,500)
Profit for the year ended 31 March 2018	£ 266,395

17. DEBTORS

	<u>Group</u>		<u>Company</u>	
	2018	2017	2018	2017
	£	£	£	£
Trade debtors	598,326	683,828	150,542	137,413
Amounts owed by group undertakings	-	-	3,072,381	2,597,617
Other debtors	9,468	18,924	9,468	18,924
Prepayments and accrued income	236,700	103,270	220,507	103,270
	<u>844,494</u>	<u>806,022</u>	<u>3,452,898</u>	<u>2,857,224</u>

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

18. CREDITORS: Amounts falling due within one year

	Group		Company	
	2018	2017	2018	2017
	£	£	£	£
Bank loans and overdrafts	121,526	118,038	121,526	118,038
Trade creditors	141,427	210,960	141,427	151,711
Other taxation and social security	490,519	473,106	490,519	473,106
Other creditors	215,629	221,253	91,957	138,527
Accruals and deferred income	391,113	332,435	321,460	290,257
	1,360,214	1,355,792	1,166,889	1,171,639

Deferred income

	Group	Company
	£	£
Deferred income at 1 April 2017	54,244	54,244
Resources deferred during the year	21,025	21,025
Amounts released during the year	(54,244)	(54,244)
Total	21,025	21,025

19. CREDITORS: Amounts falling due after more than one year

	Group		Company	
	2018	2017	2018	2017
	£	£	£	£
Bank loans	1,800,114	1,920,941	1,800,114	1,920,941

Included within the above are amounts falling due as follows:

	Group		Company	
	2018	2017	2018	2017
	£	£	£	£
Between one and two years				
Bank loans	125,003	121,526	125,003	121,526
Between two and five years				
Bank loans	398,554	386,650	398,554	386,650
Over five years				
Bank loans	1,276,557	1,412,765	1,276,557	1,412,765

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

19. CREDITORS: Amounts falling due after more than one year (continued)

Creditors include amounts not wholly repayable within 5 years as follows:

	Group		Company	
	2018 £	2017 £	2018 £	2017 £
Repayable by instalments	1,276,557	1,412,765	1,276,557	1,412,765

Bank loans and mortgages are secured on the charity's freehold properties. The total amount of security given at 31 March 2018 was £3,048,060, which represents 62% of the value of the freehold property assets charged/mortgaged (2017 - £3,127,524 and 61%). The interest rates of the loans are 6.28% and 2.5% and repayments are repayable at £11,207 and £3,701 per month.

20. PROVISIONS

	Holiday provision £	Onerous lease provision £	Total £
Group and Company			
At 1 April 2017	3,730	-	3,730
Additions	3,160	127,697	130,857
Amounts reversed	(3,730)	-	(3,730)
At 31 March 2018	3,160	127,697	130,857

Holiday provision

This provision relates to amounts owed to employees for the holiday entitlement not taken before the year end.

Onerous lease provision

This provision relates to the net present value of amounts payable under a lease agreement following early termination of the lease.

AUTISM EAST MIDLANDS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

21. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2018 £
Designated funds						
Designated Fund	421,374	-	-	-	-	421,374
General funds						
General Funds - all funds	4,962,108	2,963,918	(2,853,391)	534,225	-	5,606,860
Reserves - subsidiary	-	5,198,495	(4,931,167)	(267,328)	-	-
Reserves - subsidiary	48	3,164,895	(2,898,500)	(266,395)	-	48
Pension reserve	(10,778,000)	-	(391,000)	-	433,000	(10,736,000)
Other General funds	-	-	(4,573)	-	-	(4,573)
	<u>(5,815,844)</u>	<u>11,327,308</u>	<u>(11,078,631)</u>	<u>502</u>	<u>433,000</u>	<u>(5,133,665)</u>
Total Unrestricted funds	<u>(5,394,470)</u>	<u>11,327,308</u>	<u>(11,078,631)</u>	<u>502</u>	<u>433,000</u>	<u>(4,712,291)</u>
Restricted funds						
Richard and Mary Palmer	11,172	-	-	-	-	11,172
Parenting fund	9,280	-	(952)	-	-	8,328
SHS Bursary Grants	17,730	-	-	-	-	17,730
Dept of Health	15,010	-	-	-	-	15,010
Lottery - Autism Family						
Support Hubs	41,531	94,746	(73,697)	-	-	62,580
Autism Volunteers	10,000	-	-	-	-	10,000
Parenting fund	-	133	(133)	-	-	-
People's Postcode Lottery	19,652	-	(16,803)	-	-	2,849
Intu Donation to Fairview						
Garden	-	1,500	(1,500)	-	-	-
Jones Trust Contribution to						
Science Lab	-	42,000	-	(502)	-	41,498
Children in Need						
(Northampton)	-	9,009	-	-	-	9,009
Three Guineas	-	(503)	(6,077)	-	-	(6,580)
	<u>124,375</u>	<u>146,885</u>	<u>(99,162)</u>	<u>(502)</u>	<u>-</u>	<u>171,596</u>
Total of funds	<u><u>(5,270,095)</u></u>	<u><u>11,474,193</u></u>	<u><u>(11,177,793)</u></u>	<u><u>-</u></u>	<u><u>433,000</u></u>	<u><u>(4,540,695)</u></u>

Designated funds represent amounts set aside by the Trustees for capital projects. This is intended to be viewed during the forthcoming financial year, particularly in light of the relocation of the Charity's schools.

Richard and Mary Palmer Trust is a fund established to contribute towards the cost of diagnostic assessment, where an alternative funding is unavailable.

Parenting Fund represents a donation received to fund a program to assist and support the parents of autistic children and adults.

SHS Minibus represents a donation received towards replacing the minibus at Sutherland House School. This is being released in line with the depreciation of the asset.

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21. STATEMENT OF FUNDS (continued)

SHS Bursary Grants are grants to be distributed to the sixth form students.

The Department of Health grant represents a funding initiative for the Autism Innovation Fund.

The Lottery - Autism Family Support Hubs fund represents a three year project facilitating the setting up of family support groups in eight larger towns in Nottinghamshire and Derbyshire.

The Postcode Community Trust fund represents a grant for a sensory room to be created at the Sherwood Centre.

The Autism Volunteers fund is a Nottinghamshire County Council initiative which aims to increase the number of volunteers working in Autism charities.

The Jones Trust made a contribution towards the capital cost of creating and equipping a science laboratory in our school.

Funding received from BBC Children in Need substantially contributes towards the running of the 'Out and About' programme in Northampton - a community based programme helping autistic children reduce isolation, build confidence and develop social and life skills through recreational and leisure activities,

The Three Guineas Trust grant funds the cost of a dedicated Family Support Officer to co-ordinate our ASD Family Support service in Northampton.

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2016</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2017</i>
	£	£	£	£	£	£
Designated Funds - all funds	421,374	-	-	-	-	421,374
General funds						
General fund	4,248,138	2,608,966	(2,432,788)	537,792	-	4,962,108
Reserves - subsidiary	48	3,659,847	(3,330,055)	(329,792)	-	48
Reserves - subsidiary	-	5,044,336	(4,836,336)	(208,000)	-	-
Pension reserve	(9,825,000)	-	(398,000)	-	(555,000)	(10,778,000)
	<u>(5,576,814)</u>	<u>11,313,149</u>	<u>(10,997,179)</u>	<u>-</u>	<u>(555,000)</u>	<u>(5,815,844)</u>
Restricted funds						
Richard and Mary Palmer	11,172	-	-	-	-	11,172
Parenting fund	9,983	-	(703)	-	-	9,280
SHS Minibus	4,384	-	(4,384)	-	-	-
SHS Bursary Grants	17,730	-	-	-	-	17,730
Dept of health	15,010	-	-	-	-	15,010
Lottery - Autism Family Support Hubs	28,285	86,792	(73,546)	-	-	41,531
Postcode Community Trust	5,348	-	(5,348)	-	-	-
Autism Volunteers	3,750	6,250	-	-	-	10,000
Parenting Fund	-	310	(310)	-	-	-
People's Postcode Lottery	-	19,652	-	-	-	19,652
	<u>95,662</u>	<u>113,004</u>	<u>(84,291)</u>	<u>-</u>	<u>-</u>	<u>124,375</u>
Total of funds	<u>(5,059,778)</u>	<u>11,426,153</u>	<u>(11,081,470)</u>	<u>-</u>	<u>(555,000)</u>	<u>(5,270,095)</u>

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SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2018 £
Designated funds	421,374	-	-	-	-	421,374
General funds	(5,815,844)	11,327,308	(11,078,631)	502	433,000	(5,133,665)
	<u>(5,394,470)</u>	<u>11,327,308</u>	<u>(11,078,631)</u>	<u>502</u>	<u>433,000</u>	<u>(4,712,291)</u>
Restricted funds	124,375	146,885	(99,162)	(502)	-	171,596
	<u>(5,270,095)</u>	<u>11,474,193</u>	<u>(11,177,793)</u>	<u>-</u>	<u>433,000</u>	<u>(4,540,695)</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2017 £
Designated funds	421,374	-	-	-	421,374
General funds	(5,576,814)	11,313,149	(10,997,179)	(555,000)	(5,815,844)
	<u>(5,155,440)</u>	<u>11,313,149</u>	<u>(10,997,179)</u>	<u>(555,000)</u>	<u>(5,394,470)</u>
Restricted funds	95,662	113,004	(84,291)	-	124,375
	<u>(5,059,778)</u>	<u>11,426,153</u>	<u>(11,081,470)</u>	<u>(555,000)</u>	<u>(5,270,095)</u>

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	5,026,028	41,498	5,067,526
Current assets	4,288,866	130,098	4,418,964
Creditors due within one year	(1,360,214)	-	(1,360,214)
Creditors due in more than one year	(1,800,114)	-	(1,800,114)
Provisions for liabilities and charges	(10,866,857)	-	(10,866,857)
	<u>(4,712,291)</u>	<u>171,596</u>	<u>(4,540,695)</u>

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22. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2017 £</i>	<i>Restricted funds 2017 £</i>	<i>Total funds 2017 £</i>
Tangible fixed assets	5,124,597	-	5,124,597
Current assets	3,539,395	124,375	3,663,770
Creditors due within one year	(1,355,791)	-	(1,355,791)
Creditors due in more than one year	(1,920,941)	-	(1,920,941)
Provisions for liabilities and charges	(10,781,730)	-	(10,781,730)
	<u>(5,394,470)</u>	<u>124,375</u>	<u>(5,270,095)</u>

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

	Group	
	2018	2017
	£	£
Net income for the year (as per Statement of Financial Activities)	296,400	344,682
Depreciation/impairment charges		
Depreciation charges	288,154	276,055
FRS102 pension adjustments	391,000	398,000
Dividends, interest and rents from investments	48,858	81,714
Profit on the sale of fixed assets	-	(192,627)
Fixed assets proceeds	-	725,800
(Increase)/decrease in debtors	(38,472)	573,628
Decrease in creditors	(116,405)	(125,509)
Movement in provisions	127,127	-
Net cash provided by operating activities	996,662	2,081,743

24. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group	
	2018	2017
	£	£
Cash in hand	3,574,470	2,857,749
Total	3,574,470	2,857,749

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

25. CAPITAL COMMITMENTS

At 31 March 2018 the group and company had capital commitments as follows:

	<u>Group</u>		<u>Company</u>	
	2018 £	2017 £	2018 £	2017 £
Contracted for but not provided in these financial statements	-	68,188	-	68,188

26. PENSION COMMITMENTS

The group operates a Defined benefit pension scheme.

Principal actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	2018	2017
Discount rate at 31 March	2.55 %	2.80 %
Future salary increases	2.00 %	2.30 %
Future pension increases	2.00 %	2.30 %
Inflation assumption (RPI)	3.10 %	3.40 %
Inflation assumptions (CPI)	2.00 %	2.30 %

Sensitivity analysis	At 31 March 2018 £	At 31 March 2017 £
Discount rate +0.1%	27,676,000	27,165,000
Discount rate -0.1%	28,904,000	28,367,000
Mortality assumption - 1 year increase	29,293,000	28,749,000
Mortality assumption - 1 year decrease	27,309,000	26,804,000
Adjustment to pension increases +0.1%	28,865,000	28,314,000
Adjustment to pension increases -0.1%	27,713,000	27,216,000

The assets in the scheme and the expected rates of return were:

	Fair value at 31 March 2018 £	Fair value at 31 March 2017 £
Equities	11,538,000	11,877,000
Gilts	402,000	519,000
Other bonds	2,050,000	1,024,000
Property	2,204,000	1,888,000
Cash	347,000	854,000
Other	1,006,000	819,000
Total market value of assets	<u>17,547,000</u>	<u>16,981,000</u>

The actual return on scheme assets was £456,000 (2017 - £3,300,000).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

26. PENSION COMMITMENTS (continued)

The amounts recognised in the Statement of financial activities are as follows:

	2018 £	2017 £
Current service cost	(507,000)	(479,000)
Interest on obligation	(296,000)	(365,000)
Total	(803,000)	(844,000)
Actual return on scheme assets	456,000	3,300,000

Movements in the present value of the defined benefit obligation were as follows:

	2018 £	2017 £
Opening defined benefit obligation	27,759,000	24,275,000
Current service cost	507,000	479,000
Interest cost	773,000	911,000
Contributions by scheme participants	88,000	116,000
Actuarial (gains)/losses	(454,000)	2,716,000
Estimated benefits paid net of transfers	(390,000)	(738,000)
Closing defined benefit obligation	28,283,000	27,759,000

Changes in the fair value of scheme assets were as follows:

	2018 £	2017 £
Opening fair value of scheme assets	16,981,000	14,450,000
Interest income	477,000	546,000
Actuarial gains and (losses)	(21,000)	2,161,000
Assets distributed on settlements	(7,000)	(5,000)
Contributions by employer	419,000	451,000
Contributions by scheme participants	88,000	116,000
Estimated benefits paid net of transfer	(390,000)	(738,000)
Total	17,547,000	16,981,000

The group expects to contribute £412,000 to its Defined benefit pension scheme in 2019.

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	2018	2017
Equities	66.00 %	70.00 %
Gilts	2.00 %	3.00 %
Other bonds	12.00 %	6.00 %
Property	13.00 %	11.00 %
Cash	2.00 %	5.00 %
Other	5.00 %	5.00 %

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26. PENSION COMMITMENTS (continued)

Amounts for the current and previous period are as follows:

Defined benefit pension schemes

	2018	2017
	£	£
Defined benefit obligation	(28,283,000)	(27,759,000)
Scheme assets	17,547,000	16,981,000
Deficit	<u>(10,736,000)</u>	<u>(10,778,000)</u>
Experience adjustments on scheme assets	<u>(21,000)</u>	<u>2,161,000</u>

27. OPERATING LEASE COMMITMENTS

At 31 March 2018 the total of the group's future minimum lease payments under non-cancellable operating leases was:

	2018	2017
	£	£
Group		
Amounts payable:		
Within 1 year	131,671	221,836
Between 1 and 5 years	130,248	198,470
After more than 5 years	-	66,750
Total	<u>261,919</u>	<u>487,056</u>

28. RELATED PARTY TRANSACTIONS

During the year the Trust incurred purchases of £1,625 (2017 - £8,943) from Geldards LLP, a practice with a director in common. There were no amounts outstanding at the year end (2017 - £NIL).

The key management personnel of Autism East Midlands comprise the Trustees, the Chief Executive Officer, the Director of Adult Services, Director of Corporate Services and Headteacher. The total employee benefits of the key management personnel were £295,835 (2017 - £287,845).