

Autism East Midlands

Autism East Midlands approaches its 50th anniversary in 2018, celebrating the support it has given and continues to give to people affected by autism. Set up in 1968 by a group of parents with autistic children, the charity started with the creation of Sutherland House School in Nottingham.

In the subsequent 50 years, Autism East Midlands has grown to provide a wide range of services to meet the needs of autistic children, adults, their families, carers and professionals supporting them in response to changes in government policy and campaigns. These services include;

- Accommodation based and flexible day support services
- Sutherland House School, a specialist school in Nottingham
- Children and Young People's short breaks, offering new experiences and respite for carers
- Family Support Hubs for families of autistic children and young people
- Working with employers and autistic people to remove barriers to employment
- Specialist training for parents, carers and professionals
- Diagnostic service at the Elizabeth Newson Centre

By working closely with the local authorities the charity aims to tailor services to meet the need otherwise not provided. Autism East Midlands has a positive behaviour support ethos which is paired with a person-centred approach to providing services to autistic children and adults whilst recognising the needs of the families and carers.

All of our regulated services are rated as Good by Ofsted and CQC.

Strategic Objectives

Autism East Midlands is a service user led organisation; this means the Person is at the centre of all discussions from initial visit and home assessment to the details that go into their positive behaviour support plans. Each plan identifies what a person likes, what their interests are, what is important to them and how they wish to be supported by us to meet their needs and future outcomes.

Autism East Midlands wanted to reach more of those people on the autism spectrum in our region and through consultation with neighbouring authorities we opened a new hub in Rotherham. We focus on increasing independence and accessibility to the community, including independent travel, for our Service Users. Our packages are tailored to a person's preferences and we offer a range of support times and activities to suit the individual's need. We focus on what a person CAN do rather than on what they can't.

“Support worker, Rotherham Autism Hub – I was reading X's home assessment and I could not believe it was the same person who started at the hub a year ago. He loves being out and about, accessing public transport, something he could not do before. He has gained in confidence to verbally tell staff that he has had enough, rather than expressing this through behaviour which occurred previously. He is making such great progress, his days are so busy!!”

Review of 2017/2018

We have had a very successful year in supporting our Adults and Children with autism. Our adult accommodation-based services, adult day services and children's services provide high quality care and offer support through the East Midlands region, taking direction from strategic objectives to improve environments, meet individual need through support from a skilled workforce, and achieve maximum independence for those accessing the services, their families and carers.

Sutherland House School has increased student numbers to 54 this year and of these 100% received and participated in their annual reviews, and 80% of those students achieved expected or better than expected progress. Based at the school, The Elizabeth Newson Centre completed 14 diagnostic assessments.

Our ethos is to increase independence in the community for our students and young people and by providing the short breaks service in the East Midlands. This year we are pleased to announce the merger with Autism Concern, in Northampton, who provided a similar service, therefore widening our reach and impact to over 300 children and young people.

The accommodation and supported living based services have 51 residents, and our day services have 185 service users who all access different activities.

We offer a family support network which consists of the parent programme groups providing training and siblings group and others which in total 284 parents and carers accessed. The family support hubs over 402 families have directly been supported. The new hubs opened this year in Kirby in Ashfield, East Leake, Retford and Newark, giving wider support throughout our region.

This year, we celebrated the launch of a new service. We now provide a mentoring program for students on the autism spectrum wishing to access University through the Disability Student Allowance program. Using the specialised workforce already working within Autism East Midlands we are able to match our mentors to the students wanting to follow their chosen career path and successful transition to university life.

We have successfully supported 24 students to access 12 different universities throughout the UK.

Autism in the Workplace is a national initiative in which Autism East Midlands fully participates. We are consistently working with local employers to review how they integrate autistic people in their place of work, through training and development programmes.

Additionally, important work has started and continues with the GMB, Unite and UNISON unions. Our Learning & Development Team have delivered on a key initiative 'Raising Awareness of Autism in Workplace' in working with the Unions throughout our region, and this initiative is now being rolled out more widely at national level in partnership with them. Working together we have four key objectives, namely to;

- Provide an understanding of autism
- Give an understanding of communication, sensory issues and information processing problems that may be encountered in the workplace
- Empower officers and members about working with autistic people
- Explain 'autism friendly' adjustments that can be made to help autistic employees in the working environment

385 union representatives were trained at our sessions and a further 400 members attended the 'Autism Discrimination in the Workplace' presentation at the National Equality Conference in Glasgow, February 2018. Staff from Autism East Midlands presented at and contributed towards one of the seven conferences held through the year.

In addition, we have trained 1617 external delegates throughout the region in 86 external training sessions

All of this helps to achieve our ethos, vision and mission statements.

Our Mission

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

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

Our Vision

Is a world which recognises, understands and values autistic people and where they and their families receive the services they need throughout their lives.

Let our partners, staff and families share their thoughts on how we are doing.

"Our son has been in placement with Autism East Midlands since the age of 5. We consider our family very lucky to have excellent support for him" – Parent

"It would be extremely difficult to find an organisation as capable as Autism East Midlands. In the many years that our son has been in their care, my wife and I have been content in the knowledge that he is being looked after by the best" – Parent

"Thanks - I will have more of an awareness of the individuals I work with or deal with and know how to support them better" - Operations Manager

Policy for employment of disabled people

As a charity that support autistic children and adults, we are committed to ensuring all who apply to work for Autism East Midlands with disabilities are fully and fairly considered and treated with relevant adjustments made during the recruitment process. As part of the Disability Confident scheme we guarantee to interview candidates with a disability whose application meets the minimum criteria for the role as detailed in the person specification.

All staff have an induction and are managed through supervisions and annual performance and development reviews. All staff are given the option of an exit interview and have adopted a procedure of upward feedback to the senior leadership team and Trustees.

The company and group have implemented a number of detailed policies in relation to all aspects of personnel matters, which can be viewed at any time through the company intranet, which include;

- Equal Opportunities policy
- Volunteers policy
- Health & Safety policy

Fundraising Report

Autism East Midlands strives to ensure a commitment to all of its supporters that will promote a fun and engaging fundraising experience. We commit to the highest standards, adhering to the Fundraising Code of Practice, supporting all fundraisers ensuring they're raising funds in a manner that complies with this code of practice.

We hope that by adhering to these principles we provide a fun, safe and engaging environment for our supporters, where they can have fun fundraising but also know they are making a huge difference to the lives of those we support.

Some of the highlights from our partners and supporters;

Volunteering at Fairview & Lynton

The Intu Victoria Centre and Intu Broadmarsh teamed up to help create a calming and accessible outdoor space at our new residential service in Nottingham. The old Sutherland House School building in Carlton was this year transformed into bespoke refurbished accommodation for Adult Services and Intu volunteered to renovate the garden, creating a space for service users to relax and access all year round.

Sheffield 10K

A team of 5 ladies took on the Sheffield 10k, these 5 beginners to running are all friends and were raising funds for Autism East Midlands after being inspired by one of the teams daughters. They managed to raise a massive £1855.50 and all completed the gruelling Sheffield course.

Retro Run

The Retro Run was the first of our 50th Anniversary celebratory events and was a 5k held at Kelham Hall, Newark. Runners were encouraged to dress in 1960's attire to celebrate the decade we were founded.

Financial Review

A surplus of £296,400 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.

Remuneration 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.

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.

Risks and Uncertainties

Autism East Midlands has a risk register which is reviewed and assessed annually through the Board of Trustees. Risks are scored by likelihood and impact on the organisation with clear action plans identified and where the board are satisfied that processes and procedures are in place to mitigate our exposure to the major risks.

It is clear that the pressure on local authority budgets will continue to impact on Autism East Midlands, as the majority of the funding comes from the public sector, whereby 90% of funding from government funded bodies.

In addition, criteria for funding of services for autistic people by the authority is expected to tighten. The costs will continued to be reviewed in response to any changes to income streams.

The annual accounts show the pension deficit as result of participation to the local government funding scheme of £10.7m as at 31st March 2018. The scheme was closed to new participants from April 2013 to limit future liability. Autism East Midlands has an annual contribution for existing participants of the scheme of £181,000, towards reducing the deficit.

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.

Autism East Midlands is group registered as a charitable company limited by guarantee (charity number 517954). The company was established in 1968 (Company number 02053860) under a memorandum of association, which established the objects and powers of the charity and is governed under the articles of association.

Autism East Midlands is governed by a Board of Trustees which also act as the Directors of the company and are elected and co-opted under the terms of the Articles of Association. Management of the company and the group is delegated to the Chief Executive and Senior Leadership 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 who provide education for autistic children and related conditions in a non-maintained special school and NORSACA (Trading) Limited who provide accommodation based and day services for autistic adults and of which both donate all profits to the charity.

Trustee recruitment, induction and training

The aim of the charity is to build a board with a wide skill set, experience and perspectives to provide the appropriate level of support to the organisation. New trustees are given a comprehensive induction pack, training resources and ongoing support. Trustees are actively encouraged to visit all services on regular basis and take part in other organised activities.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity will be shown in the accounts.

Keith Doble – Chair of the Board of Trustees
George Smith – Vice Chair of Board of Trustees & Sutherland House School Governors
Nick Chamberlain – Vice Chair of Board of Trustees
Matthew James – Treasurer & Chair of Audit & Finance Committee
Terry Ousley
Phillip Dixon
Elizabeth Marder
Lizanne Davies (co-opted 5th March 2018)
Kate Holt (co-opted 5th March 2018)
Robert Woodford co-opted 5th March 2018)
John Shenton (resigned 6th July 2017)
Jamie Gordon (resigned 14th June 2017)
Steve Whiteley (resigned 25th September 2017)

Governance & Management

The Board of Trustees follow a quarterly cycle of meetings, as does the Audit and Finance Committee. The Board of Sutherland House School Governors hold termly meetings to fall in line with assessment points for the students.

Autism East Midlands has a Senior Leadership Team, lead by the Chief Executive Officer and reports directly to the Board of Trustees.

Senior Leadership

Jane Howson – Chief Executive Officer
Matthew Orford – Director of Adult Services
David Smith – Director of Corporate Services
Ann Stewart – Headteacher, Sutherland House School

The Senior Leadership Team and the Board of Trustees are supported by a number of external organisations

Bankers

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

Independent Auditors

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

Statement of Responsibilities for the Trustees

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 judgements 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.

The report of the Trustees which includes the strategic report has been approved by the Trustees on the 12th December 2018 and signed on their behalf by Keith Doble, Chair of the Board of Trustees.

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.

Independent auditors report

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.

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.

EAST MIDLANDS AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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.

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.

Sarah Flear (Senior statutory auditor)

For and on behalf of

Smith Cooper Limited

2 Lace Market Square

Nottingham

NG1 1PB

Date:

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

USE OF OUR REPORT

Financial Statements

**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.

**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		<u>(1,800,114)</u>		<u>(1,920,941)</u>
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>(4,540,695)</u>		<u>(5,270,095)</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>(4,540,695)</u>		<u>(5,270,095)</u>

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

and

K Doble, Chair

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

**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			<u>6,195,257</u>		<u>5,507,859</u>
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 signed on their behalf, by:

and

K Doble, Chair

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

**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	<u>996,662</u>	<u>2,081,743</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		(48,858)	(81,714)
Purchase of tangible fixed assets		<u>(231,083)</u>	<u>(370,919)</u>
Net cash used in investing activities		<u>(279,941)</u>	<u>(452,633)</u>
Change in cash and cash equivalents in the year			
Cash and cash equivalents brought forward		<u>2,857,749</u>	<u>1,228,639</u>
Cash and cash equivalents carried forward		<u><u>3,574,470</u></u>	<u><u>2,857,749</u></u>

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

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.

**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.

**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.

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.

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.

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

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricte 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	<u>160,401</u>	<u>146,885</u>	<u>307,286</u>	<u>158,958</u>
<i>Total 2017</i>	<u>45,954</u>	<u>113,004</u>	<u>158,958</u>	

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 £	Restrict ed fund s 2018 £	Total fund s 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
	<u>8,363,390</u>	<u>-</u>	<u>8,363,390</u>	<u>8,704,183</u>
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
	<u>7,829,667</u>	<u>-</u>	<u>7,829,667</u>	<u>8,166,392</u>
Net income from subsidiary undertakings	<u>533,723</u>	<u>-</u>	<u>533,723</u>	<u>537,791</u>

**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 £	Restrict funds 2018 £	Total funds 2018 £	Total funds 2017 £
Bank interest	122	-	122	110
 Total 2017	110	-	110	

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2018 £	Restrict funds 2018 £	Total funds 2018 £	Total funds 2017 £
Provision of services	2,725,944	-	2,725,944	2,537,173
 Total 2017	2,537,173	-	2,537,173	

6. OTHER INCOMING RESOURCES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total fund s 2018 £	Total funds 2017 £
Other income	77,451	-	77,451	25,729
 Total 2018	77,451	-	77,451	25,729
 Total 2017	25,729	-	25,729	

**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		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	(7,844,007)	-	(7,844,007)	(8,095,600)
(Profit)/loss on disposal of fixed assets	-	-	-	(192,627)
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>	

**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	<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> </u>	<u> </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> </u>	<u> </u>

**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>

**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>
<i>At 31 March 2017</i>	<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 undertaking s £
Cost	
At 1 April 2017 and 31 March 2018	<u><u>6</u></u>

**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

	Group		Company	
	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
	844,494	806,022	3,452,898	2,857,224

**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

**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	<i>2017</i>	2018	<i>2017</i>
	£	£	£	£
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

Group and Company	Holiday provision	Onerous lease provision	Total
	£	£	£
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.

**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.

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

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 March</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>

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

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>11,327,30</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)	
	<u>(5,155,440)</u>	<u>11,313,149</u>	<u>(10,997,179)</u>	<u>(555,000)</u>	
Restricted funds	95,662	113,00	(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)	-	
Creditors due in more than one year	(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>

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

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

**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).

**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)
	<hr/>	<hr/>
Total	(803,000)	(844,000)
	<hr/>	<hr/>
Actual return on scheme assets	456,000	3,300,000
	<hr/>	<hr/>

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)
	<hr/>	<hr/>
Closing defined benefit obligation	28,283,000	27,759,000
	<hr/>	<hr/>

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)
	<hr/>	<hr/>
	17,547,000	16,981,000
	<hr/>	<hr/>

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 %

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

26. PENSION COMMITMENTS (continued)

Amounts for the current and previous period are as follows:

Defined benefit pension schemes

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

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

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)