

## Annual Report & Financial Statements

for the year ended

31 August 2005



# The Essex Autistic Society

Registered Charity No: 1063717

Registered Company No: 3407778

<b>Patrons:</b>	The Rt. Hon. Lord Rayleigh The Hon. Bernard Jenkin MP
<b>Vice Presidents:</b>	Mrs Betty Peters Professor Sir Michael Rutter CBE MD FRCP FRCPsych FRS
<b>Directors:</b>	Mr J L Sparkes FCA – Chairman and Treasurer Mr C Andrews (from 1 June 2005) Mr A Beevers Mr A Peel (from 28 September 2005) Mr S Pittuck Mr P Swinden – Health & Safety
<b>Chief Executive/ Company Secretary:</b>	Mr C A Stobbs
<b>Doucecroft School Head Teacher:</b>	Ms K Cranmer
<b>Director of Adult Services:</b>	Mr I Brown
<b>Director of Finance &amp; Administration</b>	Mrs V Gibbons
<b>Registered Office:</b>	Century House Riverside Office Centre North Station Road Colchester, CO1 1RE
<b>Bankers:</b>	The Royal Bank of Scotland plc 45 Head Street Colchester, CO1 1NW
<b>Auditors:</b>	Whittle & Co Hiscox House Middleborough Colchester, CO3 3XL



# Contents

Legal and Administration	4
Directors' report	5-6
Chief Executive's report	7-8
Report of the auditors	9
Statement of financial activities	10
Summary of income and expenditure account	11
Balance sheet	12
Cashflow statement	13
Accounting policies	14
Notes to the accounts	15 - 19

## LEGAL AND ADMINISTRATION INFORMATION

The Essex Autistic Society, first registered as a charity in 1974, was incorporated as a company limited by guarantee in 1997, and is registered as such in England under No. 3407778 and as a charity under No. 1063717.

The Society is established for the public benefit for the education, treatment, welfare and care of people with autism and related conditions.

### Statement of Principles of the Society

The underlying principles upon which the Essex Autistic Society bases its services are:-

- To promote the welfare of children and adults with Autistic Spectrum Disorder.
- To supplement existing provision of the educational, health and social services in co-operation with local authorities, health authorities and voluntary organisations.
- To provide facilities for education, integration, care and guidance in a constructive environment and to set up educational, training and residential establishments for such purposes.
- To provide help and guidance for parents and families of children and young people with ASD.
- To promote a greater knowledge and understanding of autism amongst the public.

### Organisational Structure

On the 31 August 2005 there were 206 members (191 in 2004) on the Register of Members of the Society all of whom are entitled to vote. The members elect the charitable trustees (the Board of Directors under Company Law) of up to ten members (of whom one third shall not be parent members), who hold office for a term of three years but who may stand for re-election. The trustees elect from their number a Chairman who shall not be a parent member.

The trustees also appoint the Chief Executive / Company Secretary, who is accountable to the trustees for the day-to-day management of the Society, implementing strategic policy and plans approved by the trustees, and is salaried and not a trustee. They also nominate one from their number to be responsible for finance and another for health and safety.

The details of the trustees, Chief Executive/Company Secretary are shown on Page 1.

The Rt. Hon. Lord Rayleigh and The Hon. Bernard Jenkin MP are Patrons and Mrs Betty Peters and Professor Sir Michael Rutter CBE MD FRCP FRCPsych FRS are Vice Presidents of the Society.

## DIRECTORS' REPORT

The directors have pleasure in presenting their annual report together with the financial statements of the Society for the year ending 31 August 2005 which were approved by the Board of Directors on 1 February 2006.

The Board of Trustees have adopted and comply with the 'Good Governance A Code for the Voluntary and Community Sector', which has been developed by the Charity Commission, the National Council for Voluntary Organisations (NCVO), the Association of Chief Executives of Voluntary Organisations (ACEVO), Charity Trustee Network (CTN), and the Institute of Chartered Secretaries and Administrators (ICSA).

### Directors

The directors of the company (for the purposes of the Charities Acts also designated as Trustees) are shown on page 1. No director has received any remuneration for his services or financial benefit from the Society. The Society bears the cost of the usual Directors' and Officers' insurance for the Board and other committee members as authorised by the Memorandum and Articles. The directors are appointed by the members of the Society in general meeting and one third of the Board retire each year by rotation. The director due to retire at this year's Annual General Meeting is Mr S Pittuck who being eligible, offers himself for re-election. Mr C Andrews (parent member) was co-opted to the Board on 1 June 2005 and will be seeking appointment at the Annual General Meeting upon the recommendation of the directors. Mr A Peel (non-parent member) was co-opted to the Board on 28 September 2005 and subject to the resolution stated below being passed will also be seeking appointment at the Annual General Meeting upon the recommendation of the directors.

*A resolution to amend paragraph 26 of the Articles of Association of The Essex Autistic Society to delete 'One third of the Board of Trustees shall not be parent members' and insert 'Not more than one half of the Board of Trustees shall not be parent members'*

### Directors Responsibilities for the Financial Statements

The following statement, which should be read in conjunction with the Report of the Auditors, is made with a view to identifying for members the responsibilities of the directors in respect of the financial statements.

The directors are required by law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the results for that period. In preparing these financial statements the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that this basis applies.

The directors are responsible for ensuring proper accounting records are kept which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Review of financial statements

The net incoming resources for the year amounted to £70,000, after charging £151,000 in respect of revenue expenditure incurred prior to the completion of the New Doucecroft School building and construction works on 19 August 2005, as compared to net incoming resources of £165,000 in the previous year.

The Educational Services activity had a surplus for the year (prior to charging the £151,000 referred to above) of £44,000 (2004: £66,000). The Adult Services activity had a surplus for the year of £118,000 (2004: £125,000). Financing costs of £259,000 (2004: £53,000) relating to borrowing costs associated with the new school were incurred.

Income from donations, gifts and fund raising amounted to £458,000 (2004: £152,000).

The total cost of the new Doucecroft School, which includes boarding accommodation for thirty-four students, incurred to date amounted to £6,609,000.

At the balance sheet date the Society had net borrowings of £5,257,000 (2004: £2,825,000).

### Reserves policy

As stated last year, in view of the level of the investment required in respect of the New Doucecroft School the reserves policy was revised to reflect the amount invested in fixed assets and the bank facilities that have been made available to the Society. The directors would normally expect to have at least two months expenditure, which currently amounts to £650,000 in cash reserves in order to meet fluctuations in income, current liabilities and unplanned expenditure.

Unrestricted funds at 31 August 2005	£'000
Designated funds	£9,552
Deficit on general reserves	£5,830
Total	£3,722

The deficit on general reserves is being financed by bank loans which are repayable in annual instalments over the next nineteen years.

## DIRECTORS' REPORT (cont.)

In addition to the net borrowings at 31 August 2005 of £5,257,000 the Society had undrawn bank facilities of £639,000 available.

The directors consider that in the light of these facilities the Society will have sufficient funds available to meet its ongoing obligations.

A major fundraising appeal of £2,500,000 was launched in August 2004 in order to provide funds to meet the building, construction and fitting out costs of the New Doucecroft School and boarding accommodation. Future receipts from the appeal will be utilised to finance either further development costs at the school to complete the project or to reduce borrowings.

### Risk Management

The Board of Trustees fully recognises its responsibility for the management of risk, and there is a sub-committee of the Board of Trustees charged with identifying, assessing and minimising the major risks (based on likelihood of occurrence and potential impact) to which the charity is exposed.

The Board of Trustees as a body have undertaken a Risk Register and is able to confirm that the major risks to which the charity is exposed are properly identified, reviewed and evaluated; and that appropriate systems have been established in order to mitigate those risks.

### Fundraising

It is very pleasing to report that the Society's first year of the fundraising appeal for the new school has been successful, resulting in £345,000 being received during the year. In addition, a further £113,000 was also raised in respect of other fundraising appeals and events.

The Directors would like to thank all the charitable trusts and foundations, companies, clubs, groups and individuals who have helped to raise this wonderful amount of money. We would particularly like to acknowledge the following for their support either through grants, sponsorship, donations or gifts in kind.

The Three Guineas Trust  
The Beatrice Laing Trust  
The Wolfson Foundation  
The Fleurus Trust  
Essex Fairway Charitable Trust  
The Lord's Taverners  
The Chamberlain Foundation  
The Baily Thomas Charitable Fund  
The Albert Hunt Trust  
The PJK Charitable Trust  
Fowler, Smith & Jones Charitable Trusts  
The Perry Watlington Trust  
Allchurches Trust Limited  
The Rank Foundation  
BAA Stansted

Charles S. French Charitable Trust  
The Walter Farthing (Trust) Ltd  
The Elizabeth & Prince Zaiger Trust  
The Priory Foundation  
The Red Hill Trust  
Drapers' Charitable Fund  
Garfield Weston Foundation  
The Sir James Roll Charitable Trust  
Colchester Catalyst Charity  
The Anton Jurgens Charitable Trust  
The Sir Jules Thorn Charitable Trust  
The Percy Bilton Charity  
The Clothworkers' Foundation  
The Royal Bank of Scotland  
WRS Insurance  
AMS (Chelmsford)  
HR Owen (Ipswich)  
Williams & Griffin  
Ipswich Town Football Club  
Getech Limited  
SGR Colchester  
Lay & Wheeler  
The Colchester Branch  
The Rotary & Inner Wheel Movements  
Plus some very generous individual donations

We also remain grateful to our collection volunteers and all the people that have taken part in our events.

Through the generosity of these groups of people we have been able to continue the work of our Family Support Officer, finalise the conversion of The Forge at the FE Dept, take students on an educational trip to France and develop the New Doucecroft School.

### Annual General Meeting

The annual general meeting of the Society will be held on Friday 31 March 2006 at Doucecroft School, Abbots Lane, Eight Ash Green.

### Auditors

The auditors, Whittle & Co., have expressed their wish to continue in office. In accordance with Section 385 of the Companies Act 1985, a resolution for their re-appointment will be proposed at the forthcoming annual general meeting.

### Approval of Annual Report

This report was approved by the Board of Directors on 1 February 2006 and signed on its behalf by

J.L. Sparkes  
*Chairman*  
1st February 2006

## CHIEF EXECUTIVE'S REPORT

I am pleased to report that the services of the Society have continued to expand and develop since the last annual report.

### Education services

The main energy of the Society during the year was focused on ensuring that the new Doucecroft School at Eight Ash Green was completed on time and that the transfer from Kelvedon went as smoothly as possible. Rose Builders, the main contractors, finished work on the site on 31 July 2005, which was formerly handed over on 19 August 2005, and the first children arrived, on schedule, on 8 September 2005. One of Her Majesty's Inspectors visited the new school and registered it for up to 64 children although, to ensure as little disruption as possible, it will take at least three years to reach this number.

We have opened the school with boarding capacity for 34 children in four houses and we have planning permission to build another two houses to take another 14 children. The timing of building these two new houses will depend on the demand for boarding places.

The conversion of the outbuilding (The Forge) at the Further Education Department was completed and officially opened by the Chairman of Kelvedon Parish Council, Councillor Craig Martin on 6 July 2005. This expansion has resulted in registration at the FE Department, by DfES, being increased from twelve to fifteen.

With the opening of our new school and the conversion at the FE Department the maximum number of children (and their families) that we can help has increased from 38 to 79.

### Adult services

In addition to the seventeen residents at the Peldon Campus, we support five residents at Coldwell Villa and four at Bourne House. In last year's annual report I reported on the opening of two Community Support projects and recently we have opened another such project supporting a young man in Tendring for two days a week. The success of these projects point the way to the likely expansion of our adult services, and, to ensure we maximise any opportunities that may arise, we have recently appointed Terry Webster, who has been with the Society for 15 years, as Manager of Community Support.

In August 2005 after 20 years service with the Society, the Manager of Coldwell Villa, Maureen Kerry retired. We took the opportunity to re-organise some of the establishments and Kim Parsons, who has been with the Society for 16 years, was appointed Manager of Coldwell Villa and Bourne House.

Jigsaw Study Centre is attended by 45 students (21 of our own internal residential and 24 external clients) and now has a waiting list.

### Head Office

A Human Resources Officer, Jo McAllister, was appointed in February 2005 and she has been invaluable in assisting with the recruitment that was necessary for the new school.

Our fundraising team are still producing minor miracles and as at 31 August 2005 the new school appeal stood at £419,000. In addition they have raised £100,000 for the FE Department conversion and funds to enable us to employ the Family Support Officer (whose appointment was reported last year) and who is now supporting over 200 families. We are currently applying for funding for an Assistant Family Support Officer to expand this service.

A Clinical Psychologist, Fran Davies, was appointed in July 2005 and her appointment coincided with an incident at one of our establishment which may have resulted in service users and staff leaving the Society. She worked with other senior members of staff to devise new strategies and approaches that diffused the situation. In November 2005 an Assistant Clinical Psychologist, Sarah Clayton was appointed. Our fundraising team are hopeful of raising money towards the costs of both of these posts. To reflect the changing nature of her role and the additional responsibility that she has been accepting Vivienne Gibbons has been appointed Director of Finance and Administration.

### General

As at 31 August 2005 the Society employed 162 staff within its services. The Directors recognise and acknowledge the vital importance and value of the skill and dedication of the Heads of Services, Kathy Cranmer, Vivienne Gibbons and Ian Brown and their staff for which they are extremely grateful. The Society is committed to encouraging staff training and development and is an equal opportunities employer.

The Chairman, Chief Executive, Trustees, Governors, friends and members of staff, have worked hard during the year to organise events and develop closer contact with local communities through links with Rotary Clubs, Inner Wheels, Chambers of Commerce, business groups, and Parish Councils, which have assisted in raising the profile of the Society.

### Future Developments

Our investment in the new Doucecroft will ensure that we will need to continue to concentrate on building up the numbers of students for the foreseeable future. However, we also need to identify how we can expand the FE Department, adult services and Jigsaw.

The capacity of FE Department has been increased from 12 to 15 and we have also been informed by DfES that they have no objection to us using the new Doucecroft School at Eight Ash Green for some post 16 year olds if necessary. This gives us all the capacity we need for the moment for our education services.

## CHIEF EXECUTIVE'S REPORT (cont.)

Adult services will expand through more Community Support projects and having one person heading-up these projects will make it easier to speak clearly to existing staff, parents, social workers, housing associations and potential staff. We are already in discussion with a housing association about them funding future homes through this type of scheme.

Jigsaw is full and we are looking at ways to increase the numbers and offer alternative courses to clients that cannot access those currently being provided.

C.A.Stobbs  
*Chief Executive*  
*1st February 2006*

## REPORT OF THE AUDITORS TO THE MEMBERS OF THE ESSEX AUTISTIC SOCIETY

We have audited the financial statements of The Essex Autistic Society for the year ended 31 August 2005 on pages 10 to 19. These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

As described on page 4, the directors (who also act as trustees for the charitable activities of the company) are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed. We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (Uk and Ireland) issued by the Audit Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of the information in the financial statements.

### **Opinion**

In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 August 2005 and of its incoming resources and application of resources, including its income and expenditure and cash flows for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Hiscox House  
Middleborough  
Colchester  
Essex  
CO3 3XL

1st February 2006

**Whittle & Co.**  
Chartered Accountants  
and Registered Auditors

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2005

	Note	Unrestricted funds £'000	Restricted funds £'000	Total 2005 £'000	Total 2004 £'000
<b>Incoming resources</b>					
Charitable activities		3,554	-	3,554	3,291
Donations and gifts		13	65	78	23
Fund raising		15	365	380	129
Investment income		-	-	-	29
<b>Total incoming resources</b>	1	<b>3,582</b>	<b>430</b>	<b>4,012</b>	<b>3,472</b>
<b>Resources expended</b>					
Charitable activities		3,349	91	3,440	3,062
Governance costs		9	-	9	9
Fund Raising Costs		83	-	83	58
New school Project		151	-	151	125
Financing costs		259	-	259	53
<b>Total resources expended</b>	1 & 3	<b>3,851</b>	<b>91</b>	<b>3,942</b>	<b>3,307</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(269)</b>	<b>339</b>	<b>70</b>	<b>165</b>
Transfers between funds	9	319	(319)	-	-
<b>Net incoming resources for the year</b>		<b>50</b>	<b>20</b>	<b>70</b>	<b>165</b>
Realised gains on investments		-	-	-	5
		<b>50</b>	<b>20</b>	<b>70</b>	<b>170</b>
Balances brought forward at 1 September 2004		3,672	51	3,723	3,553
<b>Balances carried forward at 31 August 2005</b>		<b>3,722</b>	<b>71</b>	<b>3,793</b>	<b>3,723</b>

The notes on pages 15 to 19 form part of these accounts

## SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2005

	2005 £'000	2004 £'000
Gross income	4,012	3,472
Total expenditure	(3,942)	(3,307)
<b>Net income for the year</b>	<u>70</u>	<u>165</u>

The Summary Income & Expenditure Account is derived from the Statement of Financial Activities which, together with the notes on pages 15 to 19 provides full information on the movements during the year on all funds of the Company.

Detailed analyses of the expenditure are provided in the Statement of Financial Activities and Notes 2 and 3 to the accounts.

The notes on pages 15 to 19 form part of these accounts

## BALANCE SHEET AS AT 31 AUGUST 2005

			2005		2004
	Note	£'000	£'000	£'000	£'000
<b>Fixed assets</b>					
Tangible fixed assets	4		9,536		6,747
<b>Current assets</b>					
Debtors	5	184		179	
Cash at bank and in hand		57		409	
		241		588	
<b>Creditors</b>					
Amounts falling due within one year	6				
Bank loans		877		58	
Bank overdraft		111		-	
Other		670		378	
		1,658		436	
<b>Net current (liabilities)/assets</b>			(1,417)		152
<b>Total assets less current liabilities</b>			<b>8,119</b>		<b>6,899</b>
<b>Creditors</b>					
Amounts falling after more than one year	7				
Bank loans			4,326		3,176
<b>Net assets</b>			<b>3,793</b>		<b>3,723</b>
<b>Funds</b>					
Unrestricted funds	8				
General reserves			(5,830)		(3,079)
Designated funds					
Fixed assets (including revaluation reserve)			9,536		6,747
Projects			16		4
			3,722		3,672
Restricted funds	9		71		51
			<b>3,793</b>		<b>3,723</b>

Approved by Board of Directors  
on 1st February 2006 and signed  
on its behalf by

J.L. Sparkes, Chairman

The notes on pages 15 to 19 form part of these accounts

## CASHFLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2005

	2005 £'000	2004 £'000	
<b>Net cash inflow from services activities</b>	480	400	
<b>Fixed assets</b>			
Purchase of tangible fixed assets	(2,916)	(3,909)	
Proceeds from sale of tangible fixed assets	4	1	
Proceeds from sale of investments	-	91	
<b>Net cash outflow from fixed assets</b>	(2,912)	(3,817)	
<b>Net increase in net debt in year</b>	(2,432)	(3,417)	
(Bank loans)/cash at bank and in hand at 31 August 2004	(2,825)	592	
<b>Net debt at 31 August 2005</b>	<b>(5,257)</b>	<b>(2,825)</b>	
<b>Notes to the cashflow statement</b>			
	2005 £'000	2004 £'000	
<b>Reconciliation of changes in resources to net cash inflow from services activities</b>			
Net incoming resources	70	165	
Depreciation for the year	127	115	
Profit on sale of fixed asset	(4)	(1)	
Increase in creditors	292	143	
(Increase) in debtors	(5)	(22)	
	480	400	
<b>Analysis of balance of cash/bank loans</b>			
	<b>Movement in year £'000</b>	<b>2005 £'000</b>	<b>2004 £'000</b>
Cash at Bank and in hand	(352)	57	409
Bank overdraft	(111)	(111)	-
	(463)	(54)	409
Bank loans	(1,969)	(5,203)	(3,234)
<b>Net debt at 31 August 2005</b>	<b>(2,432)</b>	<b>(5,257)</b>	<b>(2,825)</b>

The notes on pages 15 to 19 form part of these accounts

## ACCOUNTING POLICIES

### 1. Accounting convention

The financial statements have been prepared in accordance with The Charities (Accounts and Reports) Regulations 2000 and the Statement of Recommended Practice "Accounting and Reporting by Charities" revised 2005 ("SORP"), with applicable Accounting Standards and the Companies Act 1985. These financial statements are drawn up on the historical cost accounting basis except for investment assets which are shown at market value.

### 2. Basis of accounting

The financial statements incorporate the accounts of its branch.

### 3. Fees

Fees receivable are accounted for in the period in which the service is provided.

### 4. Direct charitable expenditure

Direct charitable expenditure includes all expenditure in respect of educational and welfare work and the costs of running the homes, including related payroll, office and other costs.

### 5. Governance costs

Governance costs include the costs of governance arrangements which relate to the general running of the charity as opposed to the direct management functions.

### 6. Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on freehold property at the rate of 2.5% per annum.

Depreciation is provided on leasehold improvements over the period of the lease.

Depreciation is provided to write off the costs of other tangible assets by equal instalments over their useful lives at the following rates.

Furniture, fixtures and equipment:	15%
Computer equipment	25%
Motor vehicles	20%

### 7. Pension scheme

The company operates and contributes to a defined contribution pension scheme which is available to all staff after a minimum of three months service.

### 8. Funds accounting

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### 9. Value added tax

The company's activities are classified as exempt for the purposes of value added tax, and the company is unable to reclaim the value added tax which it suffers on its expenses. Expenditure in these financial statements is therefore shown inclusive of value added tax.

## NOTES TO THE ACCOUNTS

### 1. Incoming resources and resources expended from services and other activities in respect of unrestricted funds.

	Educational Services £'000	Adult Services £'000	Property Services £'000	Other £'000	Total 2005 £'000	Total 2004 £'000
<b>Incoming resources</b>						
Fees receivable	1,538	2,016	-	-	3,554	3,291
Donations and gifts	-	-	-	13	13	20
Fund raising	-	-	-	15	15	7
Investment income	-	-	-	-	-	29
<b>Total incoming resources</b>	<b>1,538</b>	<b>2,016</b>	<b>-</b>	<b>28</b>	<b>3,582</b>	<b>3,347</b>
<b>Resources expended</b>						
Direct charitable expenditure	1,494	1,898	(54)	11	3,349	3,024
Governance costs	-	-	-	9	9	9
Fund raising costs	-	-	-	83	83	58
New school Project	151	-	-	-	151	125
Financing costs	-	-	-	259	259	53
<b>Total outgoing resources</b>	<b>1,645</b>	<b>1,898</b>	<b>(54)</b>	<b>362</b>	<b>3,851</b>	<b>3,269</b>
<b>Net (outgoing)/incoming resources for the year</b>	<b>(107)</b>	<b>118</b>	<b>54</b>	<b>(334)</b>	<b>(269)</b>	<b>78</b>

### 2. Staff costs and numbers

	Unrestricted £'000	Restricted £'000	2005 Total £'000	2004 Total £'000
Salaries and wages	2,308	30	2,338	2,004
Social security costs	167	2	169	169
Pension costs	90	4	94	92
	<b>2,565</b>	<b>36</b>	<b>2,601</b>	<b>2,265</b>

	2005		2004	
	Full Time No.	Part Time No.	Full Time No.	Part Time No.
The average number of employees during the year				
Educational services	43	17	44	20
Adult services	57	29	48	26
Management and administration	9	-	5	1

Two employees received remuneration of more than £50,000.

Trustees are not remunerated. The Society has incurred expenditure of £5,196 in respect of Indemnity Insurance for the Trustees.

## NOTES TO THE ACCOUNTS

### 3. Analysis of resources expended in respect of unrestricted funds.

	Staff Costs £'000	Running Costs £'000	2005 Depreciation £'000	2004 Total £'000	Total £'000
<b>a. Direct charitable expenditure</b>					
Educational services	1,114	358	22	1,494	1,408
Adult services	1,420	453	25	1,898	1,534
Property services	3	(131)	74	(54)	82
Family Support Officer	3	8	-	11	-
	<u>2,540</u>	<u>688</u>	<u>121</u>	<u>3,349</u>	<u>3,024</u>
<b>b. Governance costs</b>					
	-	9	-	9	9
<b>c. Fund raising costs</b>					
	<u>25</u>	<u>58</u>	<u>-</u>	<u>83</u>	<u>49</u>
<b>d. Running costs</b>					
	Premises £'000	Other costs £'000	Agency staff £'000	2005 £'000	2004 £'000
Educational services	132	158	68	358	316
Adult services	206	237	10	453	357
Governance costs	-	9	-	9	9
Property services	(132)	1	-	(131)	7
Family Support Officer	-	8	-	8	-
Fund raising costs	1	57	-	58	43
	<u>207</u>	<u>470</u>	<u>78</u>	<u>755</u>	<u>732</u>
<b>e. Depreciation</b>					
	Educational Services £'000	Adult services £'000	Property Services £'000	2005 £'000	2004 £'000
Freehold property	-	-	73	73	71
Leasehold Improvements	-	-	1	1	4
Furniture, fixtures and fittings	6	4	-	10	7
Motor vehicles	20	21	-	41	32
	<u>26</u>	<u>25</u>	<u>74</u>	<u>125</u>	<u>114</u>
Profit on sale of assets	(4)	-	-	(4)	(1)
	<u>22</u>	<u>25</u>	<u>74</u>	<u>121</u>	<u>113</u>

Governance costs includes an audit fee of £3,000 (2004: £3,000).

The directors have received neither remuneration nor expenses.

## NOTES TO THE ACCOUNTS

### 4. Tangible fixed assets

	Freehold land and buildings £'000	Leasehold Improve- ments £'000	Furniture fixtures & equipment £'000	Motor vehicles £'000	Total £'000
<b>Cost or valuation</b>					
At 1 September 2004	6,663	65	64	189	6,981
Additions at cost	2,744	-	125	47	2,916
Disposals	-	-	(6)	(25)	(31)
At 31 August 2005	9,407	65	183	211	9,866
<b>Accumulated depreciation</b>					
At 1 September 2004	71	53	35	75	234
Charge for year	73	1	10	43	127
Disposals	-	-	(6)	(25)	(31)
At 31 August 2005	144	54	39	93	330
<b>Net book values</b>					
At 31 August 2005	9,263	11	144	118	9,536
At 31 August 2004	6,592	12	29	114	6,747

The freehold properties, excluding the new Doucecroft School were revalued at 31 August 2003 on an open market value basis by Fenn Wright, Chartered Surveyors apart from the previous Doucecroft School, which was revalued by FPD Savills, Chartered Surveyors.

	2005 £'000	2004 £'000
Comparable historical cost and depreciation for the land and buildings included at valuation:		
Cost	8,247	5,503
Accumulated depreciation	603	560

## NOTES TO THE ACCOUNTS

### 5. Debtors

	<b>2005</b>	<b>2004</b>
	<b>£'000</b>	<b>£'000</b>
Amounts due in respect of services	101	111
Prepayments	80	66
Other debtors	3	2
	<hr/>	<hr/>
	<b>184</b>	<b>179</b>
	<hr/>	<hr/>

### 6. Creditors: Amounts falling due within one year

	<b>2005</b>	<b>2004</b>
	<b>£'000</b>	<b>£'000</b>
Bank loans (secured)	877	58
Bank overdraft	111	-
	<hr/>	<hr/>
	988	58
	<hr/>	<hr/>
Other		
Contract services income received in advance	69	98
Accruals	275	97
Other creditors	217	135
Clients balances*	51	-
Payroll tax and social security	58	48
	<hr/>	<hr/>
	670	378
	<hr/>	<hr/>
	<b>1,658</b>	<b>436</b>
	<hr/>	<hr/>

\*Clients balances are represented by monies held as part of cash at bank

### 7. Creditors: Amounts falling due after more than one year

	<b>2005</b>	<b>2004</b>
	<b>£'000</b>	<b>£'000</b>
Bank loans (secured)	4,326	3,176
Repayable by instalments	<hr/>	<hr/>
After one and within two years	1,583	850
After two and within five years	281	623
After five years	2,462	1,703
	<hr/>	<hr/>
	4,326	3,176
	<hr/>	<hr/>

The bank loan and overdraft is secured on all of the assets of the company and is repayable in annual instalments until 2024

## NOTES TO THE ACCOUNTS

### 8. Unrestricted funds

	General reserves £'000	Designated funds		Total £'000
		Fixed assets £'000	Projects fund £'000	
Balance at 1 September 2004	(3,079)	6,747	4	3,672
Surplus for the year including transfer from restricted funds	50	-	-	50
Transfers between funds	(2,801)	2,789	12	-
<b>Balance at 31 August 2005</b>	<b>(5,830)</b>	<b>9,536</b>	<b>16</b>	<b>3,722</b>

The designated fixed assets fund represents the net book value of tangible fixed assets. Each year an amount is transferred to or from the fund representing the movement in the net book value of fixed assets in the year.

The designated projects fund represents the amount committed by the directors for the following purposes:

	Balance at 01 Sep 04 £'000	New designations £'000	Utilised £'000	Balance at 31 Aug 05 £'000
Doucecroft Educational Trips etc	2	-	1	1
New Doucecroft School	2	13	-	15
Adult Services - Jigsaw Study Centre	-	1	1	-
	<b>4</b>	<b>14</b>	<b>2</b>	<b>16</b>

### 9. Restricted funds

The income funds of the Society include restricted funds comprising balances of donations and grants held on trusts to be applied for specific purposes.

	School Services £'000	Adult Services £'000	Family Support £'000	New School Appeal £'000	Total £'000
Balance at 1 September 2004	22	13	15	1	51
Incoming Resources	48	17	20	345	430
Transfer to unrestricted funds	(50)	-	-	(269)	(319)
Outgoings	(18)	(19)	(35)	(19)	(91)
<b>Balance at 31 August 2005</b>	<b>2</b>	<b>11</b>	<b>-</b>	<b>58</b>	<b>71</b>

### 10. Financial Commitments

At the year end the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2005 £'000	2004 £'000	2005 £'000	2004 £'000
Expiry date:				
Within one year	-	30	-	-
Between two and five years	-	-	5	3
In over five years	45	15	-	-

### 11. Capital Commitments

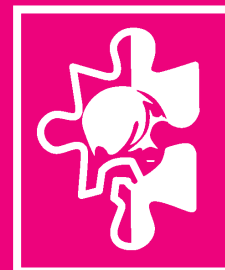
	2005 £'000	2004 £'000
Authorised and contracted for	-	2,455





# The Essex Autistic Society

Registered Charity No: 1063717  
Registered Company No: 3407778



**Head Office**  
Century House  
Riverside Office Centre  
North Station Road  
Colchester  
Essex CO1 1RE  
01206 577678

**Adult Services  
Administration**  
The Cottage  
Church Road  
Peldon, Colchester  
Essex CO5 7PT  
01206 735206

**Education Services  
Administration**  
Doucecroft School  
Abbotts Lane  
Eight Ash Green, Colchester  
Essex CO6 3QL  
01206 771234