

Registered company number: SC186663
Registered charity number: SC007421

GRAMPIAN AUTISTIC SOCIETY
(a charitable company limited by guarantee)

Annual report and financial statements
for the year ended 31 December 2014

**GRAMPIAN AUTISTIC SOCIETY
(a charitable company limited by guarantee)**

ANNUAL REPORT AND FINANCIAL STATEMENTS 2014

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**GRAMPIAN AUTISTIC SOCIETY
(a charitable company limited by guarantee)**

Legal and administrative information

Charity Name: Gramplan Autistic Society

Charity Registration Number: SC007421

Company Registration Number: SC186663

Registered office: 33 - 35 Carnie Drive
Aberdeen
AB25 3AN

Board of Directors:

| | |
|---------------|------------|
| D Daldry | Chair |
| M Hodder | Vice-Chair |
| J Barclay | |
| C Duthie | |
| M Forbes-Gray | |
| C Gray | |
| S Hamilton | |
| R Ramshaw | |
| P Robertson | |
| T Wilson | |

Company Secretary: LC Secretaries Limited, Johnstone House, 52-54 Rose Street,
Aberdeen, AB10 1HA

General Manager: B Walsh

Auditors: Johnston Carmichael LLP, Chartered Accountants, 29 Albyn Place,
Aberdeen, AB10 IYL

Bankers: Bank of Scotland, Queens Cross, 39 Albyn Place, Aberdeen, AB10 1YN

Solicitors: Ledingham Chalmers LLP, Johnstone House, 52-54 Rose Street,
Aberdeen, AB10 1HA

GRAMPIAN AUTISTIC SOCIETY

(a charitable company limited by guarantee)

Directors' report

The directors have pleasure in presenting their report and the audited financial statements of the charitable company for the year ended 31 December 2014.

Structure, governance and management

Governing Document

Grampian Autistic Society is a charitable company limited by guarantee, registered as a charity on 20 February 1989 and incorporated on 10 June 1998. The charitable company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The directors of the charitable company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the maximum number of directors shall be eleven, of whom a maximum of seven directors shall be member directors and a maximum of four shall be appointed directors. Parent member directors shall at all times constitute a majority of the directors. A parent member director is a director who is the parent or guardian of a person who has been diagnosed with an autistic spectrum disorder. At each Annual General Meeting all appointed directors must retire, although they may be re-appointed. Of the remaining member directors, the three longest serving shall retire from office, although again they may be re-appointed.

The Board of Directors seek to ensure that the needs of the client group are appropriately reflected through the diversity of the trustee body. Member directors use their own personal experience of autism to assist the charity, in addition to their other fields of experience. The more traditional business and management skills are well represented on the Board. The Board reviews its skills base from time to time and actively seeks to appoint directors to address any gaps in the skills base.

Directors' Induction and Training

An induction pack has been created in order to inform and educate new directors about their role and responsibilities as a charity director and trustee. The induction pack was reviewed and updated in June 2015. Directors may attend any number of relevant training courses aimed at informing their practice as directors when opportunities arise.

Risk Management

The Board, together with the General Manager, has conducted a review of the key risks to which the charity is exposed. A risk assessment register is in place and is updated at least annually. Where appropriate; systems and procedures have been developed to mitigate risk factors. These include, but are not restricted to, Health and Safety, Lone Working, Food Safety, Control of Substances Hazardous to Health (COSHH) and Challenging Behaviour.

Internal controls and procedures are in place to minimise risks associated with financial transactions with authority limits set by the directors in consultation with the General Manager.

The risk management procedures in place are periodically reviewed to ensure that they continue to meet the needs of the Society.

Organisational Structure

The Board of Directors is responsible for setting the strategic direction and policy of the charity in conjunction with the General Manager. The Board currently has ten directors from a variety of professional backgrounds relevant to the work of the Society. The Board meet every two months and sub-committees of the Board meet more frequently as required.

Day to day responsibility for the provision of services rests with the General Manager, who is responsible for ensuring that the Society delivers the services specified and that key performance indicators are met.

GRAMPIAN AUTISTIC SOCIETY

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Directors' report (continued)

Objectives and activities

The primary objective of Grampian Autistic Society is to support and promote the welfare of children and adults diagnosed with an autistic spectrum disorder (ASD) and their families and carers, within the geographical area of Grampian. In furtherance thereof, the charitable company shall seek:

- ☞ To provide and promote the provision of care, treatment and education of children and adults diagnosed with an autistic spectrum disorder and to secure for them provision commensurate with their needs.
- To provide advice and support to families and carers of people diagnosed with an autistic spectrum disorder.
- To increase public awareness regarding the problems and circumstances of people diagnosed with an autistic spectrum disorder and their families and carers and to encourage their acceptance and support in the community.
- To foster mutual help, co-operation and friendship between families, carers, helpers and those entrusted with the care of people diagnosed with an autistic spectrum disorder.
- To provide care, information, advisory and advocacy services, training, day services, leisure and recreation for people diagnosed with an autistic spectrum disorder and to guide and support others making similar provision.
- To make appropriate representations to relevant statutory bodies and other organisations on behalf of people diagnosed with an autistic spectrum disorder and their families and carers.
- To promote, conduct and engage in research into ASD, to collect and disseminate information relating to ASD and to exchange such information with other bodies having similar objects.

The principal objectives and activities for the year focused on the need to maintain services to enable the Society to continue to meet the objectives listed above. The Society has aimed:

- ☞ To continue to develop personal support programmes through the delivery of our outreach and playscheme programmes (see below).
- ☞ To work collaboratively with external agencies to develop services for those affected by an autism spectrum disorder.
- ☞ To secure services at acceptable rates from the relevant local authorities.
- To develop suitable infrastructure to support service delivery and administration.
- ☞ To ensure all staff undertake the recommended training for their positions, and where appropriate meet Scottish Social Services Council registration requirements.

The main areas of charitable activity are the provision of an outreach service and playscheme services.

Outreach

One-to-one outreach support is provided to both adults and children, should they be assessed as requiring such a service. Support is tailored to the individual needs of each service user and can include support in or into education or employment, support to live independently, social coaching, increasing an individual's understanding of their ASD, behavioural support, and respite support for families.

The Outreach service provided by the Society is categorised as two separate services by Social Care and Social Work Improvement Scotland (a Housing Support Service and a Support Service) which require two separate inspections.

GRAMPIAN AUTISTIC SOCIETY **(a charitable company limited by guarantee)**

Directors' report (continued)

Objectives and activities (continued)

Outreach (continued)

Currently the outreach service provides around 1,000 support hours per month to up to forty one clients (a 10% increase in the number of clients receiving a service in the past year). For the forty one clients currently receiving service, the organisation is authorised to provide a total of up to 300 hours per week. There is a careful matching process of staff to each outreach client. Current demand for this service exceeds existing supply and there is a waiting list of new referrals awaiting service provision.

Playscheme

The Society provides weekend and holiday respite, in the form of a playscheme, at its premises in Carnie Drive. Approximately fifty young people between the ages of four and eighteen years old with a diagnosis on the autistic spectrum use this service.

The organisation is now approved by Social Care and Social Work Improvement Scotland to offer up to sixteen places each day the playscheme operates (increased from twelve places in the previous year). During term-time, each child using the service is offered a maximum of one session every other weekend. Many of the children using the service have high support needs, leading to a high ratio of support workers to children. During holiday periods, when the play scheme runs Monday to Friday, the organisation could theoretically cater for up to sixty four children during a week, but numbers are reduced to maintain the quality of service provision. Demand for this service exceeds current supply and a waiting list is in operation for this service.

A similar playscheme service is in operation in Banchory, Aberdeenshire. This service is on a smaller scale and currently caters for seven children and is operational on twenty eight days throughout the year.

The Society also began operating a new holiday playscheme in Stonehaven for ten weeks during summer, October and Christmas 2014 and this holiday service has continued in 2015.

The Society also operates an after school club in Stonehaven two days per week, as well as a Youth Group once per week during term time. Each group can accommodate up to nine individuals.

A siblings' support group is also run from the Society's premises in Aberdeen. The group operates six sessions annually for up to twelve individuals.

Training

The Society employs a part-time Training and Development Coordinator who delivers training both in-house and externally.

Achievements and performance

The organisation has received favourable inspection reports from the Care Commission and local authority contract officers relating to the direct support services provided by Grampian Autistic Society.

The services are graded (by Social Care and Social Work Improvement Scotland), and received the following grades at their most recent inspections:

Playscheme: Inspected August 2012

Quality of Care and Support - 5 (Very Good)

Quality of Staffing - 5 (Very Good)

Quality of Management and Leadership - 5 (Very Good)

Quality of Environment - 5 (Very Good)

GRAMPIAN AUTISTIC SOCIETY **(a charitable company limited by guarantee)**

Directors' report (continued)

Achievements and performance (continued)

Outreach: Inspected October 2013

Support Service

Quality of Care and Support - 4 (Good)
Quality of Staffing - 4 (Good)
Quality of Management and Leadership - 4 (Good)
Quality of Environment - 4 (Good)

Housing Support

Quality of Care and Support - 4 (Good)
Quality of Staffing - 4 (Good)
Quality of Management and Leadership - 4 (Good)
Quality of Environment - N/A

After school club: Inspected May 2014

Quality of Care and Support - 5 (Very Good)
Quality of Staffing - 4 (Good)
Quality of Management and Leadership - 4 (Good)
Quality of Environment - 4 (Good)

The Society has an active fundraising and external communications Board sub-committee, and also benefits from individual and company donations.

The Society has been awarded a three year grant from Aberdeen Harbour Board Community Action Fund to support the set up and running of an employment support service. Consultations under this service commenced during September 2014 and good progress has been made with a number of individuals to date.

The Society also contributes to external ASD strategy and steering groups to share and disseminate best practice. The Society is an active partner on the advisory group for the One Stop Shop for Autism based in Aberdeen.

Financial review

Grampian Autistic Society is reporting a surplus for the current financial year of £6,750.

Principal Funding Sources

The principal funding source for the charity is by way of contract income from the three local authorities that the organisation provides services to, namely Aberdeen City Council, Aberdeenshire Council, and Shetlands and Islands Council. With the exception of the block funding of the playscheme services and after school club by Aberdeenshire Council, all other services are commissioned on a spot purchase basis. The Society also provides services commissioned through Direct Payments. The Society actively fundraises to supplement its service income.

Reserves Policy

The Board of Directors has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be no lower than between three and six months of the expenditure. Budgeted expenditure for 2015/2016 is projected to be around £548,000 and therefore the target is between £137,000 and £274,000 in general funds. The present levels of reserves available to the charity are currently just above these parameters, however, the Board of Directors has considered the extent to which existing activities and expenditure could be curtailed, should circumstances requiring this arise.

GRAMPIAN AUTISTIC SOCIETY

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Directors' report (continued)

Plans for future periods

The organisation plans to continue its core charitable activities in the forthcoming years subject to satisfactory funding arrangements.

One of the biggest challenges facing the organisation is the recruitment and retention of staff; a general difficulty faced by the care sector in the Grampian area. This is evidenced by the current waiting lists for both the outreach and playscheme services, and is also a hindrance to the development of new services by the Society. This issue is currently a key area of focus for the staff and services Board sub-committee and dealing with it effectively will help the Society achieve its goals for service expansion.

The Society will continue to collaborate with other autism specific bodies as well as local organisations and authorities to ensure the best use of finite resources to support individuals affected by an ASD. The Society has worked in partnership with the local Job Centre to establish its employment support service for those affected by an ASD, and continues to explore links with universities and further education colleges to promote both academic and non-academic support for students affected by an ASD. In addition, discussions are in progress regarding possible support for individuals currently excluded from school as well as specific support for families who have a child with an ASD.

The organisation continues to consider the viability of purchasing its own land and / or premises. As an interim development a lease agreement has been entered into for an adjacent property at 37 Carnie Drive. The primary benefit of this additional property has been to expand the facilities on offer through the Society's playscheme service, with a longer term aim of increasing the capacity of this service to accommodate more service users and reduce waiting lists. Refurbishment work was completed in early 2015 and approval to use the premises for the playscheme service was gained from the Care Inspectorate in February 2015. The expanded premises are also being used to accommodate the employment support service and to enable the Society to host the adult social support groups and service user's participation groups, thereby reducing the need to source external premises for these activities. There is also a plan to refresh the décor of the remaining premises to improve the ambience for both service users and staff.

Directors' responsibilities

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

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Board of Directors

The directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page two.

GRAMPIAN AUTISTIC SOCIETY
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Directors' report (continued)

Statement as to disclosure of information to auditors

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to ensure that the charitable company's auditors are aware of that information

Auditors

The auditors, Johnston Carmichael LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Directors
and signed on behalf of the Board



D Daldry
Director
28 September 2015

Registered Office
33 - 35 Carnie Drive
Aberdeen
AB25 3AN

GRAMPIAN AUTISTIC SOCIETY
(a charitable company limited by guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF GRAMPIAN AUTISTIC SOCIETY

We have audited the financial statements of Grampian Autistic Society for the year ended 31 December 2014 on pages 11 to 18. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard for Smaller Entities (effective April 2008)(United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made exclusively 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, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 the charitable company's members as a body, and trustees as a body for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the Trustees Responsibilities Statement set out on page 7, 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.

We have been appointed auditors under section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2014 and of its incoming resources and application of resources including its income and expenditure for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities and;
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Opinion on other matter prescribed by the Companies Act 2006

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

**GRAMPIAN AUTISTIC SOCIETY
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**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF GRAMPIAN
AUTISTIC SOCIETY (continued)**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures or 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 exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.



Jean Main (Senior Statutory Auditor)
For and on behalf of Johnston Carmichael LLP
Chartered Accountants and Registered Auditors
29 Albyn Place, Aberdeen, AB10 1YL
28 September 2015

Johnston Carmichael LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

GRAMPIAN AUTISTIC SOCIETY
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Statement of financial activities including income and expenditure account
For the year ended 31 December 2014

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2014 Total £ | 2013 Total £ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| Incoming resources from generated funds | | | | | |
| Voluntary income | 2 | 7,570 | 15,000 | 22,570 | 15,051 |
| Activities for generating funds: fundraising trading | 3 | 13,857 | - | 13,857 | 13,957 |
| Investment income | | 2,264 | - | 2,264 | 2,637 |
| Incoming resources from charitable activities | 4 | <u>466,373</u> | <u>-</u> | <u>466,373</u> | <u>391,629</u> |
| Total incoming resources | | <u>490,064</u> | <u>15,000</u> | <u>505,064</u> | <u>423,274</u> |
| Costs of generating funds | | | | | |
| Fundraising trading: cost of goods sold and other costs | 3 | 5,383 | - | 5,383 | 2,565 |
| Charitable activities | 5 | <u>479,766</u> | <u>4,825</u> | <u>484,591</u> | <u>430,878</u> |
| Governance costs | 6 | <u>8,340</u> | <u>-</u> | <u>8,340</u> | <u>8,303</u> |
| Total resources expended | | <u>493,489</u> | <u>4,825</u> | <u>498,314</u> | <u>441,746</u> |
| Net incoming / (outgoing) resources before transfers | 7 | (3,425) | 10,175 | 6,750 | (18,472) |
| Transfers between funds | | 10,000 | (10,000) | - | - |
| Net incoming / (outgoing) resources before other recognised gains and losses | | 6,575 | 175 | 6,750 | (18,472) |
| Other recognised gains | | - | - | - | - |
| Net movement in funds | | 6,575 | 175 | 6,750 | (18,472) |
| Reconciliation of funds | | | | | |
| Funds brought forward | | <u>344,398</u> | <u>12,241</u> | <u>356,639</u> | <u>375,111</u> |
| Funds carried forward | | <u>350,973</u> | <u>12,416</u> | <u>363,389</u> | <u>356,639</u> |

The Statement of Financial Activities includes all gains and losses in the year.

The notes on pages 13 to 18 form part of these financial statements.

GRAMPIAN AUTISTIC SOCIETY
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Registered Co. No: SC186663

Balance Sheet
 At 31 December 2014

| | Note | 2014 £ | 2013 £ |
|--|-----------|-----------------|-----------------|
| Fixed assets | | | |
| Tangible assets | 9 | 45,825 | 10,889 |
| Current assets | | | |
| Debtors - amounts falling due within one year | 10 | 112,381 | 97,140 |
| Cash at bank and in hand | | <u>271,798</u> | <u>298,540</u> |
| | | 384,179 | 395,680 |
| Creditors - amounts falling due within one year | 11 | <u>(66,615)</u> | <u>(49,930)</u> |
| Net current assets | | <u>317,564</u> | <u>345,750</u> |
| Net assets | 13 | <u>363,389</u> | <u>356,639</u> |
| Unrestricted funds | | 350,973 | 344,398 |
| Restricted funds | | <u>12,416</u> | <u>12,241</u> |
| Total funds | 12 | <u>363,389</u> | <u>356,639</u> |

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The notes on pages 13 to 18 form part of these financial statements.

These financial statements were approved by the directors on 28 September 2015 and are signed on their behalf by:



D Daldry
 Director

GRAMPIAN AUTISTIC SOCIETY
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Notes to the financial statements

For the year ended 31 December 2014

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding period.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005.

The charity has availed itself of section 396 of the Companies Act 2006, as permitted in paragraph 4 (1) of Schedule 1 of Statutory Instrument 2008 no 409, and adapted the Companies Act formats to reflect the special nature of the charity's activities.

(b) Funds

Unrestricted funds are general funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds are those donated for specific purposes, the use of which is restricted to that purpose.

(c) Incoming resources

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

Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified.

Investment income is included when receivable.

Incoming resources from charitable activities are accounted for when services are provided.

(d) Resources expended

Resources expended are included in the financial statements on an accruals basis and include irrecoverable VAT where applicable.

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

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 5.

GRAMPIAN AUTISTIC SOCIETY
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Notes to the financial statements (continued)

For the year ended 31 December 2014

1. Accounting policies (continued)

(e) Fixed assets

Individual fixed assets costing £250 or more are capitalised at cost.

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

| | | |
|------------------------|---|---|
| Leasehold improvements | - | straight line over remaining lease period |
| Fixtures & fittings | - | 15% reducing balance |
| Motor vehicles | - | 25% reducing balance |
| Office equipment | - | 33% reducing balance |

(f) Leasing commitments

Rentals paid under operating leases are charged to the income and expenditure account as incurred.

2. Voluntary income

| | 2014 | 2013 |
|---|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Donations - individual & corporate donors | 7,570 | 13,553 |
| Grants received | | |
| - Aberdeen City Council Youth Grant | - | 1,498 |
| - Aberdeen Harbour Board Employment Support Service Grant | 15,000 | - |
| | <u>22,570</u> | <u>15,051</u> |

3. Fundraising Trading

| | 2014 | 2013 |
|----------------------------|---------------|---------------|
| | Total | Total |
| | £ | £ |
| Fundraising Trading Income | | |
| - Golf Event | <u>13,857</u> | <u>13,957</u> |
| Fundraising Trading Costs | | |
| - Golf Event | <u>5,383</u> | <u>2,565</u> |

4. Incoming resources from charitable activities

| | 2014 | 2013 |
|---|----------------|----------------|
| | Total | Total |
| | £ | £ |
| Local Authority contracts | | |
| - Outreach | 242,987 | 218,884 |
| - Playscheme | 210,757 | 157,725 |
| Consultancy, assessments and training income | 1,450 | 7,931 |
| Memberships / service users' contributions towards activities | <u>11,179</u> | <u>7,089</u> |
| | <u>466,373</u> | <u>391,629</u> |

GRAMPIAN AUTISTIC SOCIETY
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Notes to the financial statements (continued)

For the year ended 31 December 2014

5. Resources expended on charitable activities

| | Basis of allocation | Outreach | Play scheme | 2014 Total | 2013 Total |
|---|----------------------------|-----------------|--------------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ |
| Costs allocated directly to activities | | | | | |
| Staff costs | Direct | 181,488 | 111,278 | 292,766 | 241,610 |
| Consultancy costs | Direct | - | - | - | 7,784 |
| Travel and other expenses | Direct | 15,115 | 8,841 | 23,956 | 20,280 |
| Mini bus expenses | Direct | - | 5,184 | 5,184 | 5,205 |
| Training costs | Direct | - | 2,826 | 2,826 | 5,900 |
| Depreciation / loss on disposal of fixed assets | Direct | - | 1,336 | 1,336 | 2,672 |
| Support costs allocated to activities | | | | | |
| Support staff costs | Staff time | 55,532 | 55,532 | 111,064 | 109,518 |
| Premises | Floor area | 4,251 | 12,754 | 17,005 | 14,071 |
| Other office costs | Est. usage | 5,745 | 5,745 | 11,490 | 10,238 |
| Legal and professional fees | Est. usage | 3,667 | 3,668 | 7,335 | 1,943 |
| Other expenses | Est. usage | 5,101 | 5,102 | 10,203 | 10,392 |
| Depreciation / loss on disposal of fixed assets | Est. usage | 356 | 1,070 | 1,426 | 1,265 |
| | | 271,255 | 213,336 | 484,591 | 430,878 |

6. Governance costs

| | 2014 Total | 2013 Total |
|-------------|-------------------|-------------------|
| | £ | £ |
| Audit fees | 5,310 | 5,300 |
| Other costs | 3,030 | 3,003 |
| | 8,340 | 8,303 |

7. Net incoming / (outgoing) resources for the year

This is stated after charging:

| | 2014 Total | 2013 Total |
|---|-------------------|-------------------|
| | £ | £ |
| Depreciation and amortisation | 2,646 | 3,937 |
| Auditors' remuneration | | |
| - Fee for the audit of the charitable company | 5,310 | 5,300 |
| - Other services | - | - |

GRAMPIAN AUTISTIC SOCIETY
(a charitable company limited by guarantee)

Notes to the financial statements (continued)

For the year ended 31 December 2014

8. Staff costs

| | 2014 | 2013 |
|------------------------------------|----------------|----------------|
| | Total | Total |
| | £ | £ |
| Wages and salaries | 382,531 | 330,785 |
| Social security costs | <u>21,299</u> | <u>20,343</u> |
| | <u>403,830</u> | <u>351,128</u> |
| | 2014 | 2013 |
| Outreach and playscheme | 32 | 31 |
| Management and administration | <u>6</u> | <u>6</u> |
| Average number of employees | <u>38</u> | <u>37</u> |

No employee received emoluments of more than £60,000.

No remuneration was paid, or expenses reimbursed, to trustees in the year (2013: £nil).

9. Tangible assets

| | Leasehold | Fixtures, | Motor | Total |
|---------------------------------|---------------------|-----------------------|-----------------|----------------|
| | improvements | fittings & | vehicles | assets |
| | £ | equipment | £ | £ |
| | | £ | | |
| Cost | | | | |
| At 1 January 2014 | 56,728 | 18,042 | 17,100 | 91,870 |
| Additions | 36,178 | 1,520 | - | 37,698 |
| Disposals | <u>-</u> | <u>(655)</u> | <u>-</u> | <u>(655)</u> |
| At 31 December 2014 | <u>92,906</u> | <u>18,907</u> | <u>17,100</u> | <u>128,913</u> |
| Accumulated depreciation | | | | |
| At 1 January 2014 | 56,728 | 12,496 | 11,757 | 80,981 |
| Charge for the year | - | 1,310 | 1,336 | 2,646 |
| On disposals | <u>-</u> | <u>(539)</u> | <u>-</u> | <u>(539)</u> |
| At 31 December 2014 | <u>56,728</u> | <u>13,267</u> | <u>13,093</u> | <u>83,088</u> |
| Net book amount | | | | |
| At 31 December 2014 | <u>36,178</u> | <u>5,640</u> | <u>4,007</u> | <u>45,825</u> |
| At 31 December 2013 | <u>-</u> | <u>5,546</u> | <u>5,343</u> | <u>10,889</u> |

10. Debtors

| | 2014 | 2013 |
|--------------------------------|----------------|---------------|
| | £ | £ |
| Trade debtors | 99,096 | 86,436 |
| Prepayments and accrued income | <u>13,285</u> | <u>10,704</u> |
| | <u>112,381</u> | <u>97,140</u> |

GRAMPIAN AUTISTIC SOCIETY
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Notes to the financial statements (continued)

For the year ended 31 December 2014

11. Creditors - amounts falling due within one year

| | 2014 | 2013 |
|---------------------------------|----------------------|----------------------|
| | £ | £ |
| Trade creditors | 22,239 | 10,880 |
| Other creditors | 37,303 | 33,534 |
| Other taxes and social security | <u>7,073</u> | <u>5,516</u> |
| | <u>66,615</u> | <u>49,930</u> |

12. Movement in funds

| | At 31 | Incoming | Outgoing | Transfers | At 31 |
|---------------------------|-----------------------|-----------------------|-------------------------|------------------|-----------------------|
| | December | resources | resources | £ | December |
| | 2013 | £ | £ | £ | 2014 |
| | £ | £ | £ | £ | £ |
| Unrestricted funds | <u>344,398</u> | <u>490,064</u> | <u>(493,489)</u> | <u>10,000</u> | <u>350,973</u> |
| Restricted funds | | | | | |
| Development fund | 10,000 | - | - | (10,000) | - |
| Training costs subsidy | 1,316 | - | (1,316) | - | - |
| Youth grant fund | 925 | - | (592) | - | 333 |
| Employment support | <u>-</u> | <u>15,000</u> | <u>(2,917)</u> | <u>-</u> | <u>12,083</u> |
| | <u>12,241</u> | <u>15,000</u> | <u>(4,825)</u> | <u>(10,000)</u> | <u>12,416</u> |
| Total funds | <u>356,639</u> | <u>505,064</u> | <u>(498,314)</u> | <u>-</u> | <u>363,389</u> |

Restricted funds represent funds received for specific purposes.

The development fund relates to funds received towards the development of an outdoor play area. During 2014, the Society received permission from the donor to use this fund to contribute towards the leasehold improvements at 37 Carnie Drive. As a result of this fund being utilised on leasehold improvements, a transfer of £10,000 has been recorded between restricted and unrestricted funds.

The training costs subsidy, received from the Scottish Government, is a contribution towards the costs associated with meeting the required registration qualifications criteria set by the Scottish Social Services Council.

The youth grant fund, received from Aberdeen City Council, relates to specific planned activities to be undertaken with playscheme service users.

The employment support fund, received by way of a three year grant from Aberdeen Harbour Board Community Action Fund, is to aid the development of an employment support service. The grant will provide funding towards the cost of both the set up and running of this service.

GRAMPIAN AUTISTIC SOCIETY
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Notes to the financial statements (continued)

For the year ended 31 December 2014

13. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ |
|-----------------------|----------------------------|--------------------------|---------------------|
| Tangible fixed assets | 45,825 | - | 45,825 |
| Current assets | 371,346 | 12,833 | 384,179 |
| Current liabilities | (66,198) | (417) | (66,615) |
| | <u>350,973</u> | <u>12,416</u> | <u>363,389</u> |

14. Charitable company limited by guarantee

The charitable company is a charitable organisation and it is limited by guarantee.

15. Operating lease commitments

The following operating lease payments are committed to be paid within one year.

| | 2014 £ | 2013 £ |
|---|--------------|--------------|
| Land and buildings: operating leases which expire | | |
| Within 1 year | - | 1,667 |
| Within 2 to 5 years | <u>8,000</u> | <u>-</u> |
| | <u>8,000</u> | <u>1,667</u> |
| Other assets: operating leases which expire | | |
| Within 1 year | - | 234 |
| Within 2 to 5 years | <u>461</u> | <u>-</u> |
| | <u>461</u> | <u>234</u> |

16. Related party transactions

No transactions with related parties were undertaken that require to be disclosed under the Financial Reporting Standard for Smaller Entities.