

# Notes to the Financial Statements

## For the year ended 30th April 2009

### 1. Principal Accounting Policies

#### a. Basis of preparation

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

The directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The effect of events relating to 30 April 2009 which occurred before the date of approval of the financial statements by the Board of Directors, has been included in the statements to the extent required to show a true and fair view of the state of affairs at 30 April 2009 and of the results for the year ended on that date.

#### b. Company status

The charity is a company limited by guarantee. Every member of the company undertakes to contribute to the assets of the Council in the event of it being wound up while he or she is a member, or within one year after they cease to be a member. Such a charge would be made for payment of the debts and liabilities of the Council contracted before ceasing to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amounts as may be required not exceeding £0.50.

#### c. Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects. Any amounts not utilised are carried forward where the specific purpose or project remains part of the charity's objectives.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

#### d. Incoming resources

Income receivable for a specific restricted purpose is credited to a separate restricted fund which is shown in a note to the financial statements.

Total incoming resources credited to restricted funds are disclosed in the Statement of Financial Activities, which also shows the incoming resources in respect of unrestricted funds.

Grants receivable, donations, legacies and income from subscriptions, stated net of value added tax, are credited on the Statement of Financial Activities in the year to which they relate with any relating to future years being shown in creditors.

Income from life membership subscriptions is credited in the Statement of Financial Activities on a straight-line basis over a period of 5 years with outstanding balances being included in creditors.

#### e. Resources expended

Resources expended are allocated to the particular activities to which they relate. The salary and administration costs, where necessary, are allocated between activities based on percentages calculated by the charity. These percentages are based on the time spent by the employees on those activities.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

#### f. Branch results

Branch income and expenditure is consolidated into the relevant categories of income and expenditure on the Statement of Financial Activities. The net surplus or deficit from branches is shown each year as a movement on the Branch Activities Fund which is an unrestricted fund.

#### g. Operating leases

Rentals paid under operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

#### h. Tangible fixed assets and depreciation

All tangible assets are capitalised at cost. Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets, other than freehold land, over their expected useful lives. The rate generally applicable is 25% per annum.

**i. Pension costs**

The charity operates a defined contribution scheme for the benefit of certain employees. The pension cost charge represents contributions payable by the organisation to the fund.

**j. Taxation**

The company is exempt from any corporation tax liability due to its charitable status.

**2. Grants and donations**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2009 Total £</b>	<b>2008 Total £</b>
Department for Education and Skills	170,000		<b>170,000</b>	170,000

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## For the year ended 30th April 2009

### 3. Total resources expended

	Fundraising & Publicity £	Information, Education & Advice £	Work with Parents & Children £	Governance £	2009 £	2008 £
<b>Unrestricted: Other</b>						
<i>Costs directly allocated to activities</i>						
Staff costs	5,089	11,310	1,696	2,828	20,923	42,697
Expenses	1,269	2,961	6,696	1,786	12,712	7,980
Room Hire				4,807	4,807	15,680
Training		1,820			1,820	2,070
Grants						150
Branch Costs						270
<b>Total</b>	<b>6,358</b>	<b>16,091</b>	<b>8,392</b>	<b>9,421</b>	<b>40,262</b>	<b>68,847</b>
<i>Support costs allocated to activities</i>						
Premises	5,690	12,579	1,897	3,097	23,263	16,727
General office	2,000	12,000	12,000		26,000	29,566
Communications	1,813	10,880	10,880		23,573	26,829
Consultancy				16,168	16,168	4,437
Other office costs	7,232	16,071	2,411	4,018	29,732	21,361
Legal and Professional				2,100	2,100	3,000
Bank Charges	75	447	447		969	952
<b>Total</b>	<b>16,810</b>	<b>51,977</b>	<b>27,635</b>	<b>25,383</b>	<b>121,805</b>	<b>102,872</b>
<b>Restricted</b>						
<i>Costs directly allocated to activities</i>						
Staff costs		43,190	43,673		86,863	95,569
Expenses		1,093	6,319		7,412	5,090
Room Hire			2,750		2,750	
Training						90
<b>Total</b>		<b>44,283</b>	<b>52,742</b>		<b>97,025</b>	<b>100,749</b>
<i>Support costs allocated to activities</i>						
Premises						
General office		41,000	16,000		57,000	57,000
Communications		10,250	4,000		14,250	8,118
Consultancy			554		554	2,211
Other office		600	571		1,171	1,922
<b>Total</b>		<b>51,850</b>	<b>21,125</b>		<b>72,975</b>	<b>69,251</b>

#### 4. Net incoming (outgoing) resources for the year

This is stated after charging :-

	Total 2009 £	Total 2008 £
Amounts payable to the auditors in respect of audit services	2,100	3,000
Depreciation - owned assets		

#### 5. Staff costs

Staff costs during the period were as follows:

	2009 £	2008 £
Staff costs		
Wages and salaries	164,092	194,785
Social security costs	16,052	17,282
Other pension costs	10,643	12,763
	<b>190,787</b>	<b>224,830</b>

The average monthly number of employees, including the director, during the year was as follows:

	2009 Number	2008 Number
<b>Average Number Employed</b>		
Charitable activities	3	4
Fund raising and publicity	2	2
Management and administration	3	1
	<b>8</b>	<b>7</b>

No employee earned £60,000 or more per annum.

None of the trustees received any remuneration in the year.

During the year trustees received £2,211 (2008: £1,548) in expenses.

#### 6. Insurance

Included in resources expended is £2,270 (2008: £2,402) regarding the purchase of professional indemnity insurance for trustees

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## For the year ended 30th April 2009

### 7. Debtors

	2009	£2008 £
Other debtors	7,728	7,360
Prepayments and accrued income	55,145	24,693
	<b>62,873</b>	<b>32,053</b>

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

	2009 £	2008 £
Subscriptions received in advance	27,308	20,494
Other creditors	3,216	3,470
Taxation and social security	947	
Accruals and deferred income	5,525	5,525
	<b>36,996</b>	<b>29,489</b>

### 9. Statement of funds

	At 1 May 2008 £	Incoming resources £	Expenditure £	Fund Transfer £	At 30 April 2009 £
<b>Unrestricted - General</b>					
Branch Activities	40,926	12,526			53,452
General Income & Expenditure	83,709	145,130	162,067		66,772
Unrestricted - Designated	98,676				98,676
<b>Total unrestricted funds</b>	<b>223,311</b>	<b>157,656</b>	<b>162,067</b>		<b>218,900</b>
<b>Unrestricted - DfES</b>					
Advice, education and information		96,133	96,133		
Work with parents and children		73,867	73,867		
		<b>170,000</b>	<b>170,000</b>		
<b>Total funds</b>	<b>223,311</b>	<b>327,656</b>	<b>332,067</b>		<b>218,900</b>

The unrestricted fund represents the free funds of the charity which are not designated for particular purposes.

## 10. Analysis of net assets between funds

	Unrestricted Funds £	Unrestricted Funds £	Total £
The fund balances at 30 April 2009 are represented by:			
Current assets	255,896		255,896
Current liabilities	(36,996)		(36,996)
<b>Total net assets</b>	<b>218,900</b>		<b>218,900</b>

## 11. Leasing commitments

At 30 April 2009 the company had annual commitments under non-cancellable operating leases as follows:-

	2009 Land and buildings £	Other £	2008 Land and buildings £	Other £
Operating leases expiring				
Within one year			17,200	
Within two years to five years	£17,592			14,184

## 12. Pension costs

The charity operates a Group Personal Pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the company to the fund.

The charge for the year was £10,643 (2008: £12,763).

## 13. Contingent liabilities

The company had no contingent liabilities at 30 April 2009 or 30 April 2008.



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