

**Autism Independent UK**  
**Annual Report and Accounts for the year ended 30th September 2013**

**Charity name and number:** Autism Independent UK, registered charity number 803003

**Correspondence address:** 199/203 Blandford Avenue  
Kettering  
Northants  
NN16 9AT

**Trustees at the year end and who served throughout the year**

Pamela Humphries	Acting Chair
Pam Lovett	Secretary
Helen Puk	Acting Treasurer
Eileen Bell	
Amelia Dignan	
Marie Howley	

**Custodian trustees in respect of land and buildings held** The Charity Commissioners  
Richard Arnold

**Professional advisers**

**Bankers** NatWest Bank plc  
43 High Street  
Rushden  
Northants

**Solicitors** Wilson Browne  
60 Gold Street  
Northampton

**Independent examiners** McShane Wright  
Chartered Certified Accountants  
2 College Street  
Higham Ferrers  
Northants  
NN10 8DZ

## **Autism Independent UK Trustees' Annual Report for the year ended 30th September 2013**

### **Constitution**

Autism Independent UK is registered with the Charity Commissioners (No. 803003) and constituted by Deed of Trust. This charity was formerly known as The Society For The Autistically Handicapped (SFTAH).

### **History, objectives and activities**

Autism Independent UK was constituted by Deed of Trust. The constitution was adopted on 12 February 1990 and amended on 16 October 1999. The charity was formerly known as The Society For The Autistically Handicapped (SFTAH) which it continues to use as a working name. Other names used by the charity are, Autism On Line (AOL) and Autism For All. The objects of the charity are to encourage greater awareness of autism, to assist in improving the quality of life of sufferers and their families through the provision of training and recreational facilities and to provide a voice for those with autism in matters of local and national government policy towards them and those involved in their care.

The main activities of the charity throughout the year continued to be the provision of training and recreational facilities for the sufferers of autism and related conditions and support and training for carers, families and professionals involved in the support of autistically handicapped individuals.

### **Management and governance arrangements**

Where required, new trustees are appointed by the other trustees as a body and are inducted by the Chief Administrator, K Lovett. The day to day operation of the charity is made by the management committee. The trustees are all members of the management committee. This committee is the sole body for decision making. The trustees regularly review the risks the charity faces and, because of its investment policy, the major risk facing the charity is that a fall in property prices may affect the ability of the charity to achieve the purchase of a group home as quickly as it wants. However, there is no borrowing attaching to any of the freehold properties at present so there would be no impact on its ability to continue to achieve its main objects.

The charity has invested in land and buildings as part of its strategy to establish the group home. This will give it both an income and security for future purchase of the group home.

The charity employs 2 member of staff:

Chief Administrator	-	K Lovett
Development Officer	-	C Hales

### **Achievements, performance and future plans**

The Society's major achievements during the year were:

- continuing to expand the charity's collateral base for a group home project;
- providing free on-site internet access;
- providing an improved telephone information service;
- expanding the resource holdings in the information centre - adding literature to the resource library;
- Produce animated films for Social Stories, social learning and understanding
- produce training videos
- produce information videos, Law, Education, Autism
- expand video editing system and capture system

Proposed developments for the future

- to publish all charity newsletters, constitution, accounts, meetings via Worldwide Web;
- to continue the social activities scheme and increase venues;
- to make membership and information free via electronic means.... Web etc.;
- to continue to improve the telephone information service;
- to increase training events;
- to expand advocacy via the Web and other electronic means;
- to increase the use of the Carer Card service by making carers more aware of the available resources.

Fundraising activities are limited to requests for grants and aid from corporate and other donors. The charity wishes to expand on this during the coming years to enable the group home to be established quickly.

**Autism Independent UK  
Trustees' Annual Report for the year ended 30th September 2013**

**Financial review, investment policy and reserves**

As has been stated, a primary aim of the charity is to establish a group home for young autism sufferers. In this respect it has continued to invest in domestic property to give both an income and to increase its capital base. Reviews of values are carried out regularly to ensure that returns are reasonable. The returns for this year (both rental and estimated capital growth) amount to 7.8% (2012 3.6%). This reflects the current housing market. The trust has chosen not to adopt formal ethical investment policies although attention is paid as to whom properties are rented. The net incoming resources for the year before unrealised gains or losses on investments amounted to £49,763 (2012 - £54,586).  
Unrestricted funds at the end of the year amounted to £918,580 (2012 - £868,817), which represents 11 years' general expenditure (excluding workshop costs which are covered by specific income).

**Statement of trustees' responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements select suitable accounting policies and then apply them consistently;

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the committee on .....  
and signed on its behalf by:

\_\_\_\_\_  
Trustee

**Autism Independent UK**  
**Independent Examiners' Report to the Trustees of Autism Independent UK**

We report on the accounts for the charity for the year ended 30th September 2013, which are set out on pages 5 to 11.

**Respective responsibilities of trustees and examiners**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that an audit is not required for this year (under S.43 (2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43 of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under S.43 (7)(b) of the 1993 Act); and
- to state whether particular matters have come to our attention.

**Basis of Independent Examiners' Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent examiners' statement**

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with S.41 of the 1993 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Acthave not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

McShane Wright  
Chartered Certified Accountants

2 College Street  
Higham Ferrers  
Northants  
NN10 8DZ

**Autism Independent UK**  
**Statement of Financial Activities for the year ended 30th September 2013**

	Unrestricted funds £	2013 Restricted funds £	Total funds £	2012 Total funds £
<b>Incoming resources:</b>				
Membership, donations and grants:				
Donations and Legacies	1,442	-	1,442	4,218
Grants	-	-	-	-
	<u>1,442</u>	<u>-</u>	<u>1,442</u>	<u>4,218</u>
Trading income:				
Seminar and workshop fees	152,611	-	152,611	156,243
Sales of course materials, equipment and learning materials	-	-	-	-
	<u>152,611</u>	<u>-</u>	<u>152,611</u>	<u>156,243</u>
Investment income:				
Interest receivable	65	-	65	65
Rent receivable	39,715	-	39,715	36,196
	<u>39,715</u>	<u>-</u>	<u>39,715</u>	<u>36,196</u>
<b>Total incoming resources</b>	<u><u>£193,833</u></u>	<u><u>-</u></u>	<u><u>£193,833</u></u>	<u><u>£196,722</u></u>
<b>Resources expended:</b>				
Direct charitable expenditure:				
Seminar and workshop costs	65,496	-	65,496	63,081
Depreciation on charitable purpose assets	21	-	21	27
Loss on sale of fixed assets	-	-	-	-
	<u>65,517</u>	<u>-</u>	<u>65,517</u>	<u>63,108</u>
Other expenditure:				
Publicity	7,916	-	7,916	8,391
Wages	44,094	-	44,094	39,893
Premises costs	8,025	-	8,025	9,542
Travel costs	2,368	-	2,368	2,085
Postage and telephone	1,560	-	1,560	1,823
Printing, copying, stationery and computer costs	8,553	-	8,553	9,966
Sundry other expenses	74	-	74	134
Bank charges	192	-	192	137
Professional fees	355	-	355	287
Depreciation	5,416	-	5,416	6,770
Loss on sale of fixed assets	-	-	-	-
	<u>78,553</u>	<u>-</u>	<u>78,553</u>	<u>79,028</u>
<b>Total resources expended</b>	<u><u>£144,070</u></u>	<u><u>-</u></u>	<u><u>£144,070</u></u>	<u><u>£142,136</u></u>
<b>Net incoming resources</b>	49,763	-	49,763	54,586
<b>Other recognised gains and losses:</b>				
Unrealised gains on revaluation of investments	-	95,000	95,000	49,404
Balances brought forward	<u>868,817</u>	<u>516,370</u>	<u>1,385,187</u>	<u>1,281,197</u>
<b>Balances carried forward</b>	<u><u>£918,580</u></u>	<u><u>£611,370</u></u>	<u><u>£1,529,950</u></u>	<u><u>£1,385,187</u></u>

There were no recognised gains or losses for either financial year other than those shown above  
The notes on pages 8 to 11 form part of these financial statements.

**Autism Independent UK**  
**Balance Sheet at 30th September 2013**

	Note	2013		2012	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	3		47,341		52,778
Fixed asset investments	4		<u>1,310,000</u>		<u>1,215,000</u>
			1,357,341		1,267,778
<b>Current assets</b>					
Prepaid expenses and income tax recoverable			2,766		1,955
Cash at bank			<u>173,799</u>		<u>118,167</u>
			176,565		120,122
<b>Creditors: amounts falling due within one year</b>	5		<u>(3,956)</u>		<u>(2,713)</u>
<b>Net current assets</b>			<u>172,609</u>		<u>117,409</u>
<b>Net assets</b>			<u><u>£1,529,950</u></u>		<u><u>£1,385,187</u></u>
<b>Funds</b>					
Unrestricted	6		918,580		868,817
Restricted	6		<u>611,370</u>		<u>516,370</u>
			<u><u>£1,529,950</u></u>		<u><u>£1,385,187</u></u>

These financial statements were approved by the committee on .....  
and signed on its behalf by:

\_\_\_\_\_  
Trustee

The notes on pages 8 to 11 form part of these financial statements.

**Autism Independent UK**  
**Cash Flow Statement for the year ended 30th September 2013**

	Note	2013		2012	
		£	£	£	£
<b>Net cash inflow from financial activities</b>	7		55,567		57,400
<b>Returns on investment and servicing of finance</b>					
Interest received		<u>65</u>	65	<u>65</u>	65
<b>Capital expenditure</b>					
Sale of tangible fixed assets		-		-	
Purchase of tangible fixed assets		-		(10,649)	
Purchase of investment properties		<u>-</u>		<u>(155,596)</u>	
			-		(166,245)
<b>Financing</b>					
Due within one year:					
Net decrease in loans		-		-	
Due after more than one year:					
Net decrease in loans		<u>-</u>		<u>-</u>	
			-		-
<b>Increase in cash</b>	8		55,632		(108,780)
<b>Cash at 1st October 2012</b>			<u>118,167</u>		<u>226,947</u>
<b>Cash at 30th September 2013</b>			<u><u>£173,799</u></u>		<u><u>£118,167</u></u>

The notes on pages 8 to 11 form part of these financial statements.

## **1 Accounting policies**

### **Basis of accounting**

The financial statements have been prepared under the historical cost convention as modified for the inclusion of investment properties at valuation and in accordance with the Statement of Recommended Practice for Charities 2005, (Accounting and Reporting for Charities). They comply with the Charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 2005.

### **Investment income**

Investment income is recorded when receivable.

### **Fixed assets**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Office and other equipment	20% pa reducing balance
Caravans	20% pa reducing balance
Learning materials	25% pa reducing balance
Land	Nil
Portakabin and sitework	25% pa reducing balance
Building	2% pa straight line

Tangible fixed assets costing less than £50 are not capitalised.

### **Investment properties**

Investment properties are revalued annually and included at market value. Market value is the open market estimated selling price. Where this has been given on a banding basis by the valuer, the lowest value is taken.

### **Incoming resources**

In the case of grants, these are recognised as soon as the money is received and any conditions relating to the grants have been met.

Any grants for a specific purpose, either because they were requested for that purpose by the charity or because the donor specified the use, are included in income as restricted funds in the statement of financial activities. All other grants are included as unrestricted funds.

Income from seminars and workshops is recognised when the event is held irrespective of when the money is received.

Rental income is recognised as received.

### **Resources expended**

Expenditure on seminars and workshops is included when the event is held irrespective of when invoices are received or money expended. This matches with the treatment of receipts for seminars and workshops.

All other revenue expenditure is recognised when incurred on an accruals basis.

Irrecoverable VAT is charged as part of the relevant cost.

## **2 Taxation**

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes.



**Autism Independent UK**  
**Notes to the Financial Statements for the year ended 30th September 2013**

<b>3 Tangible fixed assets</b>	<b>Office and other equipment</b>	<b>Learning materials</b>	<b>Land, portakabin, sitework</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1st October 2012	82,741	1,350	36,039	120,130
Additions	-	-	-	-
Disposals	-	-	-	-
At 30th September 2013	<u>£82,741</u>	<u>£1,350</u>	<u>£36,039</u>	<u>£120,130</u>
<b>Depreciation</b>				
At 1st October 2012	55,660	1,342	10,350	67,352
Charge for the year	5,416	2	19	5,437
Disposals	-	-	-	-
At 30th September 2013	<u>£61,076</u>	<u>£1,344</u>	<u>£10,369</u>	<u>£72,789</u>
<b>Net book amount</b>				
At 30th September 2013	<u>£21,665</u>	<u>£6</u>	<u>£25,670</u>	<u>£47,341</u>
At 30th September 2012	<u>£27,081</u>	<u>£8</u>	<u>£25,689</u>	<u>£52,778</u>

The net book amount at 30th September 2013 represents fixed assets used for:

	<b>Office and other equipment</b>	<b>Learning materials</b>	<b>Land, portakabin, sitework</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Direct charitable purposes</b>				
Teaching aids	20,055	6	-	20,061
Recreational	-	-	25,641	25,641
	<u>20,055</u>	<u>6</u>	<u>25,641</u>	<u>45,702</u>
<b>Other purposes</b>				
Management and administration	1,610	-	29	1,639
	<u>£21,665</u>	<u>£6</u>	<u>£25,670</u>	<u>£47,341</u>

**Autism Independent UK**  
**Notes to the Financial Statements for the year ended 30th September 2013**

<b>4 Investment properties</b>	<b>205</b>	<b>209</b>	<b>207</b>	<b>211</b>	<b>179</b>	<b>114</b>	<b>177</b>	
	<b>Blandford</b>	<b>Blandford</b>	<b>Blandford</b>	<b>Blandford</b>	<b>Blandford</b>	<b>Blandford</b>	<b>Blandford</b>	<b>Total</b>
	<b>Avenue</b>	<b>Avenue</b>	<b>Avenue</b>	<b>Avenue</b>	<b>Avenue</b>	<b>Avenue</b>	<b>Avenue</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>								
At 1st October 2012	58,520	132,952	71,373	56,368	160,920	166,889	155,596	802,618
Additions	-	-	-	-	-	-	-	-
At 30th September 2013	£58,520	£132,952	£71,373	£56,368	£160,920	£166,889	£155,596	£802,618
<b>Revaluations</b>								
At 1st October 2012	106,480	77,048	93,627	98,632	4,080	18,111	14,404	412,382
Revaluation	10,000	15,000	15,000	15,000	15,000	15,000	10,000	95,000
At 30th September 2013	£116,480	£92,048	£108,627	£113,632	£19,080	£33,111	£24,404	£507,382
<b>Carrying value</b>								
At 30th September 2013	£175,000	£225,000	£180,000	£170,000	£180,000	£200,000	£180,000	£1,310,000
At 30th September 2012	£165,000	£210,000	£165,000	£155,000	£165,000	£185,000	£170,000	£1,215,000

The properties consist of various houses on Blandford Avenue which are currently being let at a commercial rent on a short term lease.

The premises were revalued on 10th October 2013 by Pattison Lane, Independent Estate Agents.

<b>5 Creditors</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Other creditors	3,956	2,713

<b>6 Funds</b>	<b>At 1st</b>	<b>Incoming</b>	<b>Unrealised</b>	<b>Outgoing</b>	<b>At 30th</b>
	<b>October</b>	<b>resources</b>	<b>gains on</b>	<b>resources</b>	<b>September</b>
	<b>2012</b>	<b>£</b>	<b>revaluation</b>	<b>£</b>	<b>2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>					
Building Project fund	516,370	-	95,000	-	611,370
<b>Unrestricted funds</b>	868,817	193,833	-	(144,070)	918,580
	£1,385,187	£193,833	£95,000	(£144,070)	£1,529,950

The restricted funds have been established by way of donations from various donors. These are restricted in that the request by the charity was for donations for the specific purpose identified above.

In the case of the Building Project fund, all donors were informed that until such time as the properties were completed for use as a group home for young adults with autism, they would be rented out on short term lets.

**Autism Independent UK**  
**Notes to the Financial Statements for the year ended 30th September 2013**

Fund balances are represented by:

	<b>Tangible fixed assets</b>	<b>Investments</b>	<b>Net current assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>				
Building Project fund	-	611,370	-	611,370
<b>Unrestricted funds</b>	47,341	698,630	172,609	918,580
	<u>£47,341</u>	<u>£1,310,000</u>	<u>£172,609</u>	<u>£1,529,950</u>

**7 Reconciliation of net incoming resources to net cash flow  
from financial activities**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Net incoming resources	49,763	54,586
Depreciation	5,437	6,797
Decrease/(Increase) in debtors	(811)	7
(Decrease)/Increase in creditors	1,243	(3,925)
Loss on sale of fixed assets	-	-
Interest receivable	(65)	(65)
	<u>£55,567</u>	<u>£57,400</u>
Net cash inflow from financial activities		

**8 Reconciliation of net cash flow to movement in net debt**

Increase in cash in the period	55,632	(108,780)
Net funds at 1st October 2012	118,167	226,947
	<u>£173,799</u>	<u>£118,167</u>
Net funds at 30th September 2013		

**9 Analysis of changes in net debt**

	<b>At 1/10/12</b>	<b>Cash flows</b>	<b>At 30/09/13</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank:			
Business reserve	95,049	61,014	156,063
Current accounts	23,118	(5,382)	17,736
	<u>£118,167</u>	<u>£55,632</u>	<u>£173,799</u>
Total			