

Autism Independent UK
Annual Report and Accounts for the year ended 30th September 2016

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 York	Chair
Pam Lovett	Secretary
Eileen Bell	Treasurer
Marie Howley	
Bianca Lucia	

Custodian trustees in respect of land and buildings held: The Charity Commissioners

Professional advisers

Bankers: NatWest Bank plc
43 High Street
Rushden
Northants

Solicitors: Wilson Browne
4 Grange Park Court
Roman Way
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 2016

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:

- Housing project has reached phase 1 of 3 phases 1.5Ml
- 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

- Housing project moving onto phase 2. Purchasing land, negotiating with Northants CC for land in Kettering
- 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.
- Start planning for phase 3 Housing project, buildings, grants, donations

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 2016

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 7.1% (2015 10.7%). 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 £63,573 (2015 - £69,675).

Unrestricted funds at the end of the year amounted to £1,119,465 (2015 - £1,055,892), which represents 12 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 2011. 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 2016, 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 the audit requirement of section 144 (2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under S.145 (5)(b) of the 2011 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. Our report is limited to those matters set out in the statement below.

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.130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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 2016

	Unrestricted funds £	2016 Restricted funds £	Total funds £	2015 Total funds £
Incoming resources:				
Membership, donations and grants:				
Donations and Legacies	321	-	321	550
Grants	-	-	-	-
	<u>321</u>	<u>-</u>	<u>321</u>	<u>550</u>
Trading income:				
Seminar and workshop fees	187,552	-	187,552	205,057
Sales of course materials, equipment and learning materials	-	-	-	-
	<u>187,552</u>	<u>-</u>	<u>187,552</u>	<u>205,057</u>
Investment income:				
Interest receivable	94	-	94	56
Rent receivable	48,514	-	48,514	45,933
	<u>48,608</u>	<u>-</u>	<u>48,608</u>	<u>46,000</u>
Total incoming resources	<u><u>£236,481</u></u>	<u><u>-</u></u>	<u><u>£236,481</u></u>	<u><u>£251,596</u></u>
Resources expended:				
Direct charitable expenditure:				
Seminar and workshop costs	84,467	-	84,467	82,753
Depreciation on charitable purpose assets	9	-	9	12
Loss on sale of fixed assets	-	-	-	-
	<u>84,476</u>	<u>-</u>	<u>84,476</u>	<u>82,765</u>
Other expenditure:				
Publicity	11,133	-	11,133	9,531
Wages	49,886	-	49,886	48,861
Premises costs	7,041	-	7,041	20,668
Travel costs	2,448	-	2,448	2,270
Postage and telephone	1,762	-	1,762	1,110
Printing, copying, stationery and computer costs	12,135	-	12,135	12,868
Sundry other expenses	106	-	106	77
Bank charges	110	-	110	144
Professional fees	1,038	-	1,038	161
Depreciation	2,773	-	2,773	3,466
Loss on sale of fixed assets	-	-	-	-
	<u>88,432</u>	<u>-</u>	<u>88,432</u>	<u>99,156</u>
Total resources expended	<u><u>£172,908</u></u>	<u><u>-</u></u>	<u><u>£172,908</u></u>	<u><u>£181,921</u></u>
Net incoming resources	63,573	-	63,573	69,675
Other recognised gains and losses:				
Unrealised gains on revaluation of investments	-	67,800	67,800	116,188
Balances brought forward	<u>1,055,892</u>	<u>775,058</u>	<u>1,830,950</u>	<u>1,645,087</u>
Balances carried forward	<u><u>£1,119,465</u></u>	<u><u>£842,858</u></u>	<u><u>£1,962,323</u></u>	<u><u>£1,830,950</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 2016

		2016		2015	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	3		36,733		39,515
Fixed asset investments	4		<u>1,694,650</u>		<u>1,626,850</u>
			<u>1,731,383</u>		<u>1,666,365</u>
Current assets					
Prepaid expenses and income tax recoverable		2,041		1,810	
Cash at bank		<u>231,326</u>		<u>165,577</u>	
		<u>233,367</u>		<u>167,387</u>	
Creditors: amounts falling due within one year	5	<u>(2,427)</u>		<u>(2,802)</u>	
Net current assets			<u>230,940</u>		<u>164,585</u>
Net assets			<u><u>£1,962,323</u></u>		<u><u>£1,830,950</u></u>
Funds					
Unrestricted	6		1,119,465		1,055,892
Restricted	6		<u>842,858</u>		<u>775,058</u>
			<u><u>£1,962,323</u></u>		<u><u>£1,830,950</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 2016

	Note	2016	2015
		£	£
Net cash inflow from financial activities	7	65,655	73,080
Returns on investment and servicing of finance			
Interest received		94	56
		94	56
Capital expenditure			
Sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
Purchase of investment properties		-	(651)
		-	(651)
Financing			
Due within one year:			
Net decrease in loans		-	-
Due after more than one year:			
Net decrease in loans		-	-
		-	-
Increase in cash	8	65,749	72,485
Cash at 1st October 2015		165,577	93,092
Cash at 30th September 2016		<u>£231,326</u>	<u>£165,577</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 2016

3 Tangible fixed assets	Office and other equipment £	Learning materials £	Land, portakabin, sitework £	Total £
Cost				
At 1st October 2015	82,741	1,350	36,039	120,130
Additions	-	-	-	-
Disposals	-	-	-	-
At 30th September 2016	<u>£82,741</u>	<u>£1,350</u>	<u>£36,039</u>	<u>£120,130</u>
Depreciation				
At 1st October 2015	68,875	1,346	10,394	80,615
Charge for the year	2,773	1	8	2,782
Disposals	-	-	-	-
At 30th September 2016	<u>£71,648</u>	<u>£1,347</u>	<u>£10,402</u>	<u>£83,397</u>
Net book amount				
At 30th September 2016	<u>£11,093</u>	<u>£3</u>	<u>£25,637</u>	<u>£36,733</u>
At 30th September 2015	<u>£13,866</u>	<u>£4</u>	<u>£25,645</u>	<u>£39,515</u>

The net book amount at 30th September 2016 represents fixed assets used for:

	Office and other equipment £	Learning materials £	Land, portakabin, sitework £	Total £
Direct charitable purposes				
Teaching aids	10,268	3	-	10,271
Recreational	-	-	25,625	25,625
	<u>10,268</u>	<u>3</u>	<u>25,625</u>	<u>35,896</u>
Other purposes				
Management and administration	825	-	12	837
	<u>£11,093</u>	<u>£3</u>	<u>£25,637</u>	<u>£36,733</u>

Autism Independent UK
Notes to the Financial Statements for the year ended 30th September 2016

4 Investment properties	205 Blandford Avenue £	209 Blandford Avenue £	207 Blandford Avenue £	211 Blandford Avenue £	179 Blandford Avenue £	114 Blandford Avenue £	177 Blandford Avenue £	82 Blandford Avenue £	Total £
Cost									
At 1st October 2015	58,520	132,952	71,373	56,368	160,920	166,889	155,596	153,162	955,780
Additions	-	-	-	-	-	-	-	-	-
At 30th September 2016	<u>£58,520</u>	<u>£132,952</u>	<u>£71,373</u>	<u>£56,368</u>	<u>£160,920</u>	<u>£166,889</u>	<u>£155,596</u>	<u>£153,162</u>	<u>£955,780</u>
Revaluations									
At 1st October 2015	131,430	116,998	123,627	125,582	34,080	58,111	39,404	41,838	671,070
Revaluation	10,000	-	9,950	8,000	9,950	10,000	9,950	9,950	67,800
At 30th September 2016	<u>£141,430</u>	<u>£116,998</u>	<u>£133,577</u>	<u>£133,582</u>	<u>£44,030</u>	<u>£68,111</u>	<u>£49,354</u>	<u>£51,788</u>	<u>£738,870</u>
Carrying value									
At 30th September 2016	<u>£199,950</u>	<u>£249,950</u>	<u>£204,950</u>	<u>£189,950</u>	<u>£204,950</u>	<u>£235,000</u>	<u>£204,950</u>	<u>£204,950</u>	<u>£1,694,650</u>
At 30th September 2015	<u>£189,950</u>	<u>£249,950</u>	<u>£195,000</u>	<u>£181,950</u>	<u>£195,000</u>	<u>£225,000</u>	<u>£195,000</u>	<u>£195,000</u>	<u>£1,626,850</u>

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 12th October 2016 by Lime Tree Lettings and Sales Ltd, Independent Estate Agents.

5 Creditors	2016 £	2015 £
Amounts falling due within one year		
Other creditors	<u>2,427</u>	<u>2,802</u>

6 Funds	At 1st October 2015 £	Incoming resources £	Unrealised gains on revaluation £	Outgoing resources £	At 30th September 2016 £
Restricted funds:					
Building Project fund	775,058	-	67,800	-	842,858
Unrestricted funds	<u>1,055,892</u>	<u>236,481</u>	<u>-</u>	<u>(172,908)</u>	<u>1,119,465</u>
	<u>£1,830,950</u>	<u>£236,481</u>	<u>£67,800</u>	<u>(£172,908)</u>	<u>£1,962,323</u>

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 2016

Fund balances are represented by:

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted funds:				
Building Project Fund	-	842,858	-	842,858
Unrestricted funds	<u>36,733</u>	<u>851,792</u>	<u>230,940</u>	<u>1,119,465</u>
	<u>£36,733</u>	<u>£1,694,650</u>	<u>£230,940</u>	<u>£1,962,323</u>

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

	2016	2015
	£	£
Net incoming resources	63,573	69,675
Depreciation	2,782	3,478
(Increase)/Decrease in debtors	(231)	63
(Decrease) in creditors	(375)	(80)
Loss on sale of fixed assets	-	-
Interest receivable	(94)	(56)
	<u>£65,655</u>	<u>£73,080</u>
Net cash inflow from financial activities	<u>£65,655</u>	<u>£73,080</u>

8 Reconciliation of net cash flow to movement in net debt

Increase in cash in the period	65,749	72,485
Net funds at 1st October 2015	<u>165,577</u>	<u>93,092</u>
Net funds at 30th September 2016	<u>£231,326</u>	<u>£165,577</u>

9 Analysis of changes in net debt

	At 1/10/15	Cash flows	At 30/09/16
	£	£	£
Cash at bank:			
Business reserve	139,174	72,931	212,105
Current accounts	26,403	(7,182)	19,221
	<u>£165,577</u>	<u>£65,749</u>	<u>£231,326</u>
Total	<u>£165,577</u>	<u>£65,749</u>	<u>£231,326</u>