

resources for
autism

Audited Accounts

April 2016 – March 2017

**Resources for Autism
Legal and Administrative Information**

Company Number 3326332

Registered Charity 1061253

Directors:

Dr V E H Booth (President)
R H Esdaile (Treasurer)
C N Hunter Gordon (Chairman)
D Montgomery
B A Linden
E Stourton
R Rainbow (appointed 1 February 2016)

Chief Executive:

L Dresner

Company Secretary:

R H Esdaile

Registered Office:

858 Finchley Road
Temple Fortune
London NW11 6AB

Bankers:

National Westminster Bank plc
89 Mount Pleasant Road
Tunbridge Wells
Kent TN1 1PX

Auditors:

Begbies Chartered Accountants
9 Bonhill Street
London EC2A 4DJ

RESOURCES FOR AUTISM

Report of the trustees for the year ending 31 March 2017.

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2017, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).



Structure, Governance and Management

Company Status:

Resources for Autism (or "RfA") is a charitable company limited by guarantee. It was incorporated on 28 February 1997 and is governed by a memorandum and articles of association. This was reviewed and updated in September 2005.

Governance and internal control:

The board of directors is responsible for selecting and recruiting suitable trustees to hold office at the Annual General Meeting. The number of trustees shall be not less than three but is not subject to any maximum. One third of the trustees shall retire from office at each Annual General Meeting. A retiring trustee is eligible for re-election, and there is no limit on the number of times a trustee may be re-elected.

The minimum age for a trustee is 18 years, but there is no upper age limit imposed on trustees. The Trustees from among their number appoint a chairperson.

New trustees are inducted through a process of briefings by the Chairman and executive management and they are provided with key information relating to the charity's governance and operation.

The board of trustees meets approximately six times a year, and has appointed a subcommittee with responsibility for reviewing pay and remuneration. Pay for senior staff is reviewed and agreed by the board of Trustees as and when necessary. The Fundraiser and Administrator support the Director in the day-to-day running of the charity and efforts to sustain and grow the charity's income.

None of the Trustees receive remuneration or other benefit from their work with the charity.

Purpose and activities:

The objects of Resources for Autism, as stated in the memorandum and articles, are to:

- a) Support the needs of people with Autism and related conditions; and
- b) Promote and protect the health of families and carers of people with Autism and related conditions.

Specifically, the charity aims to:

- Improve the quality of life of individuals and families affected by autistic spectrum condition;
- Expand the opportunities for individuals with autistic spectrum condition
- Improve the skills of individuals with autistic spectrum condition; and
- Improve the emotional well-being of individuals with Autism.

Resources for Autism seeks to identify the most-needed services that reach the largest number of families and demonstrate how these can be provided to a measurable standard of excellence. The charity aims to establish a model for the provision of services that can serve as a model for repetition either as a direct activity of the charity or through the action of other organisations.

Ensuring our work delivers our aims:

We review our aims, objectives and activities at quarterly management meetings. At these we look at what we achieved and the outcomes of our work in the previous quarter.

- The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.
- The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes.
- We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.
- In particular, the trustees consider how any planned activities will contribute to the aims and objectives they have set.



In order to achieve its aims, in 2016/17 Resources for Autism's activities included:

- *Weekly specialist play schemes* during term-time for children and young people with an autistic spectrum condition;
- *Play schemes during the school holidays* in the summer, at Easter, at Christmas and during half term breaks;
- *Programmes of art and music therapy* at the charity's resource centre and in local schools, nurseries and centres;
- *Arts, sport, confidence and social skills groups for adults with Autism.*
- *Home-based family support*

to families through its Reach Out project;

- ***Autism Community Volunteering***
(where volunteers themselves are affected by Autism)
- ***One to one specialist carer support***
in the community for both adults and children.
- ***Siblings groups and holiday schemes***
- ***Sunday family drop in service***
- ***Parent support groups and drop in sessions***
- ***Training and support***
for other organisations
- ***Information and signposting***
to families affected by Autism.

In celebration of 21 years of service provision Resources for Autism has committed itself to increasing service for those with autism in the age range 18 – 25. This work is ongoing but to date two new groups are being developed in the West Midlands and 3 new women only groups will be opening serving Greater London in the coming year.

Resources for Autism started a new Family Drop In Service on a Sunday afternoon providing support and activities for the entire family alongside the child with Autism.

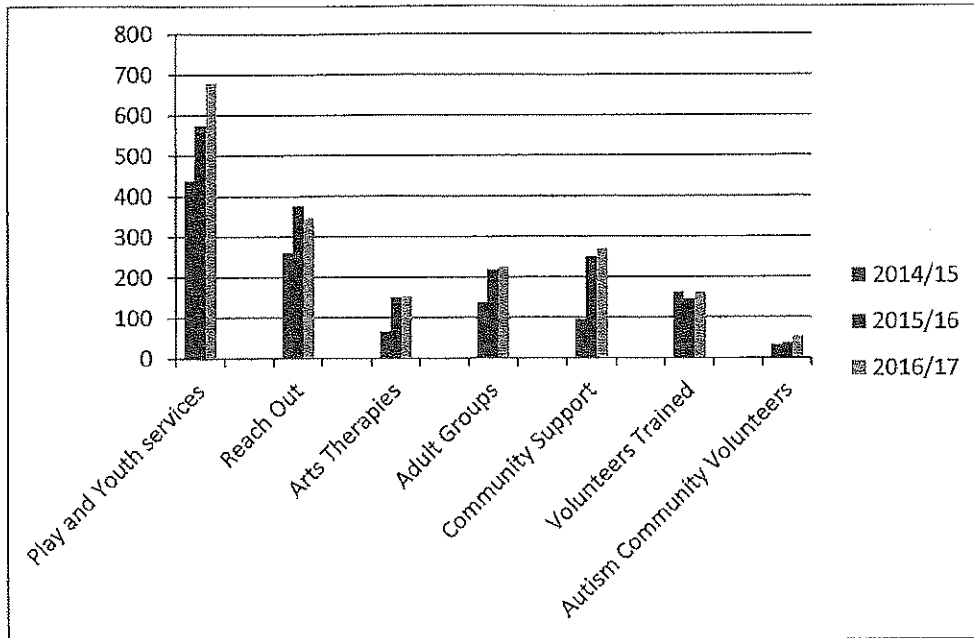
Achievements and performance during 2016/17:

- 679 Children attended play and youth services including holiday play schemes – an 18% increase on 2015/16.
- 346 Families received support from Reach Out – a decrease of 7% on 2015/16 due to more complex families being supported for longer than previously.
- 152 adults and children received art or music therapy – an increase of 1% on 2015/16
- 225 adults attended art and social skills groups – an increase of 3% on 2015/16
- 270 individuals received home or community based support workers. – an increase of 8% on 2015/16
- 160 new volunteers completed their training; this is an increase of 10% on 2015/16.
- 52 volunteers who themselves have a diagnosis of Autism were placed in community organisations – an increase of 37% on 2015/16. 3 people gained paid employment as a direct result of their volunteering.
- Over 4,000 individuals received advice and information and there were 92,406 visits to pages on the RfA website, of which 78.4% were new 'visitors'. 88% of visitors were from the UK with Russia at 4% the USA at 2% and the rest spread around the world. 47% of visits were



from Greater London or the West Midlands with the remaining covering the whole of the UK including Scotland, Wales and both Southern and Northern Ireland.

- RfA posts regularly to Facebook and Twitter and reaches approximately 3,000 people a week via social media.



Volunteers contributed over 40,000 hours of their time over the last year, which equates to 22 full time, paid staff.

Twelve of our young people received a Jack Petchey Achievement award

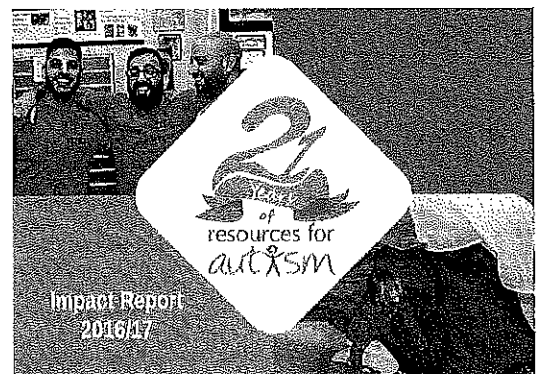
Six of our play leaders received an award as outstanding leaders.

Impact:

We produced our second Impact Report which can be read alongside this report for more detail.

Key findings were:

- 100% of those attending groups enjoyed the service
- 100% of those receiving art or music therapy felt they had benefited
- 100% of those using services felt they benefited parents and the wider family
- 100% of those receiving a Reach Out volunteer felt the service met individual need
- 98% reported an improvement in overall mood
- 97% reported an improvement in life skills
- 97% of parents reported an improvement in play skills in their children
- 97% felt better able to make friends.
- 97% of adults attending groups reported an increase in independence
- 96% reported an improvement in interaction



- 96% of service users reported improved self-confidence
- 94% felt that service had resulted in improved communication

Values:

The organisation has a set of operating values which govern our work. These are:

- *Success* – Operating high quality, well-run services that are financially stable and ensuring the clients and their families are at the centre of all we do.
- *Relationships* – Developing mutual trust and respect between client and key worker, staff teams, teams and managers and between managers.
- *Dynamic* – Growing, developing, changing and learning to enable us to respond to new needs and an ever-changing external climate.
- *Ethical Behaviour* – Doing the right thing! Providing non-judgmental, transparent and professional services.
- *Safe* – Safeguarding process in place and regularly reviewed; safer recruitment practices followed; supervision, training and development schedules for all staff; DBS and vulnerable adult checks on all staff; regular unannounced visits by management to all external venues and groups; mentoring for all new staff.

Risks:

The directors have a risk management process to assess business risks and implement risk management strategies. This involves reviewing the risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks in line with a risk profile accepted by the board.

As part of the risk management process, the charity complies with the Charity Commission's list of internal financial controls in all material respects.

The organisation has a full set of policies and procedures read and signed by all staff on appointment including detailed child and adult safeguarding. All staff are enhanced DBS checked.

Risk assessments are completed for every activity undertaken.

The organisation has employer, public, product, professional and trustee indemnity insurances in place.

Financial Review:

The charity generated a surplus of £562 during the year, a significant decrease from the previous year due to a particularly generous legacy in 2016. Income from charitable activities, in the form of fees and contracts increased by 5.7% which has led to an increase in costs to provide these services. Donations have decreased in the year by £21,272. The charity was donated a vacant retail unit for fundraising purposes in 2015 and this ceased during the year.

Expenditure increased by £157,570 to £1,775,623, mostly due to the increased staff needed to meet service demands. The unrestricted funds held at the end of the year rose by £27,599 to £2,005,898 and restricted funds fell by £27,037 to £3,000. Total funds at the year-end stand at £2,008,898, of which £1,179,058 is designated for specific purposes, including £914,428 that could only be realised

by selling the charity's fixed assets, and £826,840 represent undesignated 'free' reserves. More details of the reserves can be seen in note 14 of the accounts.

The designated funds for subsidy and training are to be used over the medium to long term as these were reserved from the exceptional prior year legacy to ensure the sustainability of the charity. The core designated reserves would only be spent in times of economic uncertainty.

Reserves:

The aim of Resources for Autism's reserves policy is to ensure that its ongoing and future activities are reasonably protected from unexpected variances in income and expenditure.

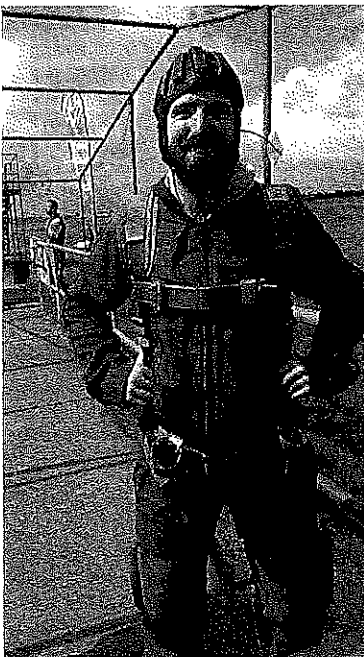
Resources for Autism aims to maintain reserves at a reasonable level to ensure it can meet its running costs for between 6 and 12 months. Trustees have almost succeeded in reaching their target of between 6 and 12 months of operating costs and are aware that this needs to be protected. The relevant reserves for the purposes of the reserves policy are represented by all unrestricted reserves excluding those represented by the fixed assets of the charity.

The main office and service provision base is owned outright by RfA and remains the principal asset of the organisation.

Principal Funding Sources:

Resources for Autism recognises the importance of having a mix of funding streams and has been successful in maintaining a balance of contracts, grants, community fundraising and fees. The organisation has continued to be successful in winning tenders to provide Autism specialist child, youth and family provision for a number of local and regional authorities.

Resources for Autism has received a range of grants during the period, a full list of which is contained in the body of these accounts. Most grants are for just one year and, although all grants are very welcome; single year funding makes it extremely difficult to ensure sustainability of service provision.



Fees from individuals for services provided have been a crucial element in maintaining a healthy funding balance but RfA also recognises that no one in need of the services we offer should be turned away due to an inability to pay. Subsidised fees for families, who are in receipt of tax credit, income support or on very low income, continues to be a crucial element of our charitable services. The increase in poverty levels noted in the last financial statement has continued to impact on families and changes in benefits for those with a disability has resulted in increased pressure on RfA to provide accurate information about the financial support available. This is particularly true for our adult service users who have had Disability Living Allowance (DLA) reviews due to the change to Personal Independence Payments (PIPs).

Additional unrestricted funds were received from legacies and donations from individuals and companies and RfA is deeply indebted to those who have supported us in this way. We are also indebted to those who engaged in

sponsored events on our behalf, including running marathons and sky diving and those who made donations in lieu of gifts for marriages, birthdays and civil partnerships and those who asked for fees for their services to be passed onto RfA.

Plans for Future Periods:

In 2017/2018, Resources for Autism aims to maintain the support it provides to families who are affected by Autism. The priority is to maintain the services already offered and it will do this by:

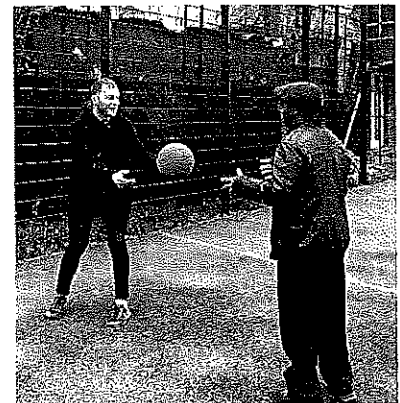
- Continuing to improve all its existing service provision and response times.
- Developing new adult groups across both regions
- Extending and enhancing the use of volunteers across all services, including Non-Reach Out volunteering such as office support and gardening.
- Extending volunteering opportunities for those with a diagnosis of Autism
- Extending the amount of flexible one to one community support offered via individual budgets.
- Exploring supported employment options for adults where possible and appropriate.
- Exploring increased opportunities to provide training for other organisations and to provide support in schools for individuals.
- When appropriate and subject to request and funding from the relevant local authorities, replicating elsewhere in the UK the services it currently provides in London and the West Midlands.

Directors and their Interests

Apart from the Directors/Trustees listed on page 1, no other person served as a charity trustee during 2016/17.

Statement of Directors' Responsibilities

The trustees, who are also the directors of the Resources for Autism for the purposes of company law, are responsible for preparing a trustees' annual report and 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 year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.



In preparing the 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees

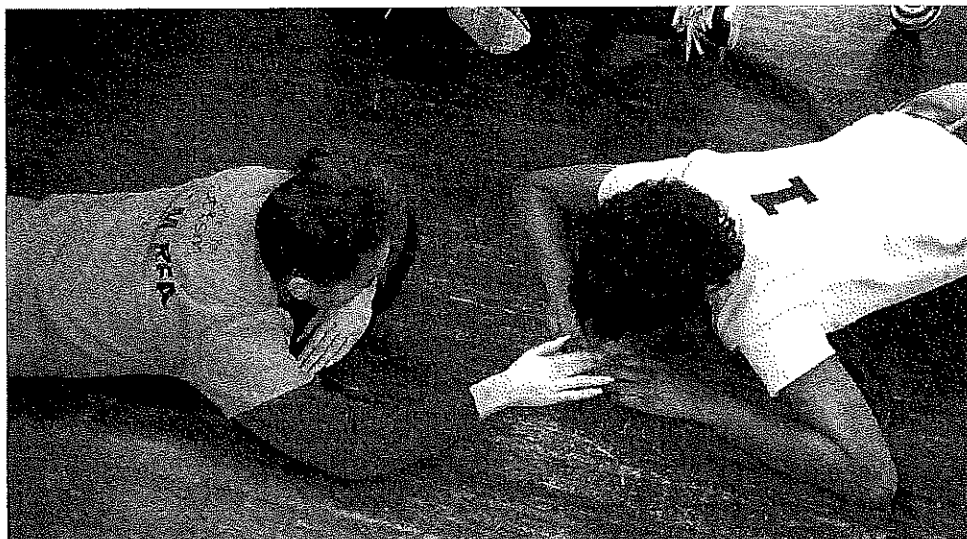
C N Hunter Gordon

Chairman

July 2017

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Auditors The auditors, Begbies Chartered Accountants Ltd, are deemed to be reappointed under section 487(2) of the Companies Act 2006.



INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF

RESOURCES FOR AUTISM

We have audited the financial statements of Resources for Autism for the year ended 31st March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 if Part 16 of the Companies Act 2006 and the regulations made under that Act. 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 except or assume responsibility to anyone other than the charitable company and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the statement of trustees' responsibilities, the Trustees, who are also the directors of Resources for Autism 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. 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 FIANCIAL 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 Trustees 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.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
RESOURCES FOR AUTISM**

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 March 2017, and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

**OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT
2006**

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit.



Katherine Dee
Senior Statutory Auditor
For and on behalf of Begbies Chartered Accountants Statutory Auditor
9 Bonhill Street
London
EC2A 4DJ

Date: 1/8/17

RESOURCES FOR AUTISM

Financial Statements

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

For the year ended 31 March 2017

	Note	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Income from:					
Donations and legacies:					
Grants from trusts and foundations	3	23,650	457,356	481,006	450,177
Other donations	3	81,874	510	82,384	103,656
Legacies	3	95,811	-	95,811	881,015
Charitable activities	4	1,103,783	-	1,103,783	1,044,226
Investments		4,638	-	4,638	6,732
Other	5	8,563	-	8,563	9,056
Total income		1,318,319	457,866	1,776,185	2,494,862
Expenditure on:					
Raising charitable funds	6	50,558	-	50,558	45,117
Charitable activities	7	1,240,162	484,903	1,725,065	1,572,936
Total expenditure		1,290,720	484,903	1,775,623	1,618,053
Net income / (expenditure) before transfers	9	27,599	(27,037)	562	876,809
Transfers between funds	14	-	-	-	-
Net movement in funds		27,599	(27,037)	562	876,809
Reconciliation of funds					
Total funds brought forward at 1 April 2016	15	1,978,299	30,037	2,008,336	1,131,527
Total funds carried forward at 31 March 2017	15	2,005,898	3,000	2,008,898	2,008,336

There are no recognised gains or losses other than those included in the Statement of Financial Activities.

All income and expenditure derive from continuing activities.

Notes 1 to 16 form part of these financial statements.

RESOURCES FOR AUTISM

Financial Statements

Balance Sheet

As at 31 March 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	11	914,428	933,575
Current assets			
Debtors	12	164,600	106,413
Cash at bank and in hand		<u>1,167,539</u>	<u>1,188,230</u>
		1,332,139	1,294,643
Liabilities			
Creditors: amounts falling due within one year	13	<u>(237,669)</u>	<u>(219,882)</u>
Net current assets		<u>1,094,470</u>	<u>1,074,761</u>
Total assets less current liabilities		<u><u>2,008,898</u></u>	<u><u>2,008,336</u></u>

Funds


Unrestricted funds:			
General funds	14	<u>826,840</u>	<u>780,094</u>
		826,840	780,094
Designated funds	14	<u>1,179,058</u>	<u>1,198,205</u>
		2,005,898	1,978,299
Restricted funds	14	<u>3,000</u>	<u>30,037</u>
Total charity funds	15	<u><u>2,008,898</u></u>	<u><u>2,008,336</u></u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual financial statements required by the Companies Act 2006.

Notes 1 to 16 form part of these financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on2017 and signed on their behalf by:

20/04/17



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C N Hunter Gordon
Trustee

RESOURCES FOR AUTISM

Financial Statements

Statement of Cash Flows

For the year ended 31 March 2017.

	Note	Total funds 2017 £	Total funds 2016 £
Net income for the year (as per the Statement of Financial Activities)		562	876,809
Adjustments for:			
Depreciation		19,147	25,031
Interest receivable		(4,638)	(6,732)
(Increase) in debtors		(58,187)	(23,324)
Increase in creditors		17,787	74,264
Cash flows (used in)/provided by operating activities		<u>(25,329)</u>	<u>946,048</u>
Cash flows from investing activities			
Interest received		4,638	5,156
Purchase of property and equipment		-	(142,659)
Net cash provided by/(used in) investing activities		<u>4,638</u>	<u>(137,503)</u>
(Decrease)/increase in cash and cash equivalents in the year		(20,691)	808,545
Cash and cash equivalents at the beginning of the year		1,188,230	379,685
Cash and cash equivalents at the end of the year	(i)	<u>1,167,539</u>	<u>1,188,230</u>

Note to the cashflow statement

(i) Analysis of cash and cash equivalents

	2017 £	2016 £
Cash in hand	4,911	2,884
Cash at bank	1,162,628	1,185,346
Total cash and cash equivalents at 31 March 2017	<u>1,167,539</u>	<u>1,188,230</u>

RESOURCES FOR AUTISM

Notes to the Financial Statements

For the year ended 31 March 2017

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Resources for Autism meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Reconciliation with previous Generally Accepted Accounting Practice and transition to FRS 102

In preparing the financial statements, the trustees considered whether in applying the financial policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required.

At the date of transition, 1 April 2015, it was considered that the value of the fixed assets held should be presented as a separate designated fund. There was no change in net assets as a result of this adjustment.

1.3 Going concern

Free unrestricted reserves of the charity at the year end amounted to £826,840. After consideration of the charity's plans for the next three years, the Trustees consider there is a reasonable expectation that Resources for Autism has adequate resources to continue in operational existence for the foreseeable future.

The Trustees are also satisfied with the controls in place for monitoring and flexing the budget throughout the year.

There are no material uncertainties that would impact on the charity's ability to continue.

Accordingly we continue to adopt the going concern basis in preparing this annual report and financial statements.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. Incoming resources are deferred where they relate to future accounting periods.

Income from service level agreements is recognised to the extent that services have been provided or performance criteria have been met at the Balance Sheet date, it is probable that the income will be received and the amount can be measured reliably. Grants in response to specified time related budgets which are implicit in the grant agreement are recognised in accordance with the timing implicit in those budgets. Income to which the charitable company is not yet entitled in accordance with these criteria is accounted for as deferred income.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

1.5 Donated services

The charity relies heavily on many volunteers who donate their time to assist those with autism. In accordance with the Charities SORP (FRS 102), the volunteer time is not recognised as a monetary value in these financial statements.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

RESOURCES FOR AUTISM

Notes to the Financial Statements

For the year ended 31 March 2017

1 ACCOUNTING POLICIES (continued)

1.7 Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been listed under headings that aggregate all the costs related to that activity. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resources.

Direct costs, including directly attributable salaries, are allocated on an actual basis to the key strategic areas of activity.

Overheads and other salaries are allocated between expenses headings on the basis of time spent.

The charity cannot recover VAT. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.8 Taxation

The charitable company is exempt from taxation on its charitable activities.

1.9 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charitable company.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.10 Tangible fixed assets and depreciation

Individual fixed assets costing £500 or more are capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Long leasehold property	Buildings- over 50 years, Land- not depreciated
Office equipment	25% on cost
Motor vehicles	25% on reducing balance

1.11 Pension scheme

The charitable company contributes to employees defined contribution pension schemes. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge in the financial statements represents contributions payable to the fund.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity was incorporated in England.

The registered office address is 858 Finchley Road Temple Fortune London NW11 6AB.

RESOURCES FOR AUTISM

Notes to the Financial Statements

For the year ended 31 March 2017

3 Income from grants, donations and legacies

	2017 £	2016 £
Grants from trusts and foundations		
29th May 1961 Charitable Trust	5,000	
The Arsenal Foundation	2,500	
Barbara Ward Foundation	7,000	
BBC Children in Need	29,833	
The Beatrice Laing Trust	5,000	
Bermondsey Square Community Fund	2,375	
Big Lottery: Supporting the London Autistic Family	32,560	
Big Lottery: Autism; a Right to a Better Life (West Midlands)	161,274	
The Bloomfield Charity	10,000	
Caldbeck Christian Trust	3,000	
Childwick Trust	10,000	
The City Bridge Trust	40,500	
Dentons UKMEA LLP Charitable Trust	750	
The Dumbreck Charity	1,000	
The Eveson Charitable Trust	5,000	
February Foundation	3,000	
Green Hall Foundation	1,000	
The Goldsmiths' Company	3,000	
Gowling Trust	500	
The Henry Smith Charity	31,625	
Jack Lyons	7,500	
The Jack Petchey Foundation	3,909	
Sir John Summer's Trust	200	
Johnnie Johnson Trust	2,500	
Kelton Charitable Trust	1,000	
Leach Fourteenth Trust	1,000	
Lillie C Johnson Charitable Trust	1,000	
Merchant Taylors' Consolidated Charities for the Poor	6,500	
The Newcommen Collett Foundation	1,000	
Rathbone Trust	3,000	
St James's Place Foundation	28,677	
Saintbury Trust	2,000	
St Olave's & St Saviour's Schools Foundation	2,000	
The Screwfix Foundation	1,200	
The Shanly Foundation	2,700	
Skipton Building Society	2,645	
The Steel Charitable Trust	6,500	
The Thousandth Man - Richard Burns Charitable Trust	200	
Three Guineas Trust	52,358	
Yorkshire BS Charitable Foundation	200	
Grants from trusts and foundations	481,006	450,177

RESOURCES FOR AUTISM

Notes to the Financial Statements

For the year ended 31 March 2017

3 Income from grants, donations and legacies (continued)

	2017	2016
	£	£
Grants from trusts and foundations	481,006	450,177
Donations from companies and other organisations		
Ambitious College	110	
Asda	500	
Bank of Scotland	150	
Building Solutions	1,000	
Carters Lane Baptist Church	1,698	
Churchgate Angling	455	
Co-Op	20	
Happy Days Childcare	510	
Holly Bush Nursing Home	165	
John Lewis	870	
Opinion Research	50	
Vintage Hideaway	100	
Waitrose	3,963	
	<u>9,591</u>	10,500
Other donations		
Donations from others (including gift aid where appropriate)	72,793	93,156
Legacies	95,811	881,015
Total donations, grants and legacies	<u><u>659,201</u></u>	<u><u>1,434,848</u></u>

RESOURCES FOR AUTISM

Notes to the Financial Statements

For the year ended 31 March 2017

4	Incoming resources from charitable activities	Art and music	Play	One to One and	Adult	Total	Total
		therapy	schemes	Reach Out	support		
		2017	2017	2017	2017	2017	2016
		£	£	£	£	£	£
	Fees	26,082	68,679	212,343	21,776	328,880	347,592
	Contract income	-	717,643	48,852	8,408	774,903	696,634
		<u>26,082</u>	<u>786,322</u>	<u>261,195</u>	<u>30,184</u>	<u>1,103,783</u>	<u>1,044,226</u>

All contract income has been received from local government sources.

5	Other income	2017	2016
		£	£
	Activities for generating funds:		
	Fundraising events	1,711	1,888
	Rent receivable	2,700	2,040
	Activities for generating funds:	<u>4,411</u>	<u>3,928</u>
	Other	4,152	5,128
		<u>8,563</u>	<u>9,056</u>

6	Analysis of expenditure on raising charitable funds	2017	2016
		£	£
	Staff salaries, NIC, and pension contributions	21,823	13,747
	Direct costs	28,735	31,370
		<u>50,558</u>	<u>45,117</u>

7	Analysis of expenditure on charitable activities	Art and music	Play	One to One and	Adult	Total	Total
		therapy	schemes	Reach Out	support		
		Note	2017	2017	2017	2017	2017
		£	£	£	£	£	£
	Salaries and related costs	47,047	748,256	480,052	67,993	1,343,348	1,166,969
	Direct costs	3,796	139,312	12,319	12,854	168,281	174,917
	Support and governance costs	8	7,475	76,272	10,803	213,436	231,050
			<u>58,318</u>	<u>1,006,454</u>	<u>568,643</u>	<u>1,725,065</u>	<u>1,572,936</u>

RESOURCES FOR AUTISM

Notes to the Financial Statements

For the year ended 31 March 2017

8 Support and governance costs

	Total	Total
	2017	2016
	£	£
Support costs		
Staff salaries and NIC	60,723	67,227
Redundancy pay	-	1,607
Recruitment costs	6,168	3,786
Training	17,578	19,533
Premises costs	14,267	12,453
Insurance	3,582	3,527
Office costs	24,236	23,338
Travel expenses	3,246	2,835
General costs	3,071	1,587
Accountancy services	61,507	58,081
(Decrease)/increase in provision for bad debts	(5,336)	6,956
Depreciation	19,148	25,031
	<u>208,190</u>	<u>225,961</u>
Governance costs		
Legal and professional fees	162	13
Trustee insurance	584	565
Trustee expenses	-	71
Audit fee	4,500	4,440
	<u>5,246</u>	<u>5,089</u>
	<u>213,436</u>	<u>231,050</u>

Support costs are apportioned between the charitable activities based on the respective staff time.

9 Net incoming resources for the year

	2017	2016
	£	£
Net incoming resources are stated after charging:		
Auditors' remuneration for audit services	4,500	4,440
Depreciation	19,147	25,031
	<u>23,647</u>	<u>29,471</u>

10 Trustee and employee information

a) Trustee information

No trustees received any remuneration or other benefits during the year (2016: nil).

No trustee received travel or any other expenses or payment for services supplied to the charity during the year (2016: £71).

b) Employee information

Employee numbers:

The average monthly headcount was 182 (2016: 166).

The average number of employees (full time equivalents) during the year was:

	2017	2016
	Number	Number
Key management personnel	2	2
Fundraising	1	1
Administration	3	2
Project delivery	65	56
	<u>71</u>	<u>61</u>

Employee costs :

	2017	2016
	£	£
Salaries	1,346,651	1,183,606
Social security costs	68,654	53,392
Pension costs	10,588	10,946
	<u>1,425,893</u>	<u>1,247,944</u>

Employee remuneration received by the two key management personnel (the Director and West Midlands' Regional Manager) together totalled £73,435 (2016: £72,664).

No employees received remuneration plus other employee benefits in excess of £60,000 (2016: nil).

RESOURCES FOR AUTISM

Notes to the Financial Statements

For the year ended 31 March 2017

11 Tangible fixed assets

	Long leasehold property £	Office equipment £	Motor vehicles £	Total £
Cost				
As at 1 April 2016 and 31 March 2017	1,041,105	29,974	53,399	1,124,478
Depreciation				
As at 1 April 2016	130,804	24,715	35,384	190,903
Charge for year	12,825	1,818	4,504	19,147
As at 31 March 2017	143,629	26,533	39,888	210,050
Net book value				
As at 31 March 2017	897,476	3,441	13,511	914,428
As at 31 March 2016	910,301	5,259	18,015	933,575

12 Debtors

	2017 £	2016 £
Trade debtors	153,090	90,058
Prepayments and accrued income	11,510	16,355
	<u>164,600</u>	<u>106,413</u>

13 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	11,804	15,392
Taxation and social security costs	18,359	15,989
Other creditors	64,918	62,980
Accruals	17,785	18,699
Deferred income	124,803	106,822
	<u>237,669</u>	<u>219,882</u>
Deferred income		
Deferred income brought forward	106,822	58,890
Transferred to income in year	(106,822)	(58,890)
Deferred income in year	124,803	106,822
Deferred income carried forward	<u>124,803</u>	<u>106,822</u>

Deferred income contains £nil statutory funding (2016: £nil).

Any performance related requirements placed on statutory funding is recognised in the Statement of Financial Activities.

All deferred income brought forward at the beginning of the year was released to income during the year (2016: same).

RESOURCES FOR AUTISM

Notes to the Financial Statements

For the year ended 31 March 2017

14 Analysis of charitable funds

Analysis of movements in funds

	At 1 April 2016	Income	Expenditure	Transfers	At 31 March 2017
	£	£	£	£	£
Unrestricted funds					
General funds	780,094	1,318,319	(1,290,720)	19,147	826,840
Designated funds:					
- Core costs fund	111,630	-	-	-	111,630
- Fixed assets fund	933,575	-	-	(19,147)	914,428
- Service users' subsidy fund	58,000	-	-	-	58,000
- Training fund	95,000	-	-	-	95,000
	<u>1,978,299</u>	<u>1,318,319</u>	<u>(1,290,720)</u>	<u>-</u>	<u>2,005,898</u>
Restricted funds					
Adult support	-	50,000	(50,000)	-	-
Art and music therapy	-	31,625	(31,625)	-	-
Big Lottery: Reaching Communities - Supporting the Autism Family (West Midlands)	21,146	161,274	(182,420)	-	-
Big Lottery: Supporting the London Autistic Family	-	32,560	(32,560)	-	-
Holiday schemes	-	25,472	(25,472)	-	-
Management costs	4,936	-	(4,936)	-	-
One to One	-	34,030	(34,030)	-	-
Play services	500	93,905	(94,405)	-	-
Publicity and fundraising	3,000	-	-	-	3,000
Reach Out	-	29,000	(29,000)	-	-
Transport	455	0	(455)	-	-
	<u>30,037</u>	<u>457,866</u>	<u>(484,903)</u>	<u>-</u>	<u>3,000</u>
Total funds	<u>2,008,336</u>	<u>1,776,185</u>	<u>(1,775,623)</u>	<u>-</u>	<u>2,008,898</u>

Unrestricted funds

Name of unrestricted funds

General funds

Designated funds

- Core costs fund

- Fixed assets fund

- Service users' subsidy fund

- Training fund

Description, nature and purposes of the fund

The "free reserves" after allowing for all designated funds.

Unrestricted funds set aside by the trustees to represent capital expenditure, long term projects and administrative expenditure to improve the overall performance of the charity, as detailed below:

Fund to cover shortfalls in core costs at times of economic uncertainty, due to the particular difficulty the charity faces in fundraising for essential overheads. Funds the Trustees had set aside for various core costs (the financial support, general salary, London management support and West Midlands' manager's salary funds) have been incorporated into the core costs fund. The Trustees consider this designation of funds to be appropriate in order to have confidence that the charity has made sufficient provision for risk.

The value of unrestricted funds represented by the tangible fixed assets owned and used by the charity on an on-going basis for charitable activities.

Funds allocated for fee subsidies for low income households. This fund was previously referred to as the family support fund.

Funds set aside for investment in staff training.

RESOURCES FOR AUTISM

Notes to the Financial Statements

For the year ended 31 March 2017

14 Analysis of charitable funds (continued)

Restricted funds

The restricted funds arise from donations to fund particular programmes or items of expenditure as detailed above. Unused income is carried forward against expenditure on those areas. Details of restricted funds are as follows:

Name of restricted funds	Description, nature and purposes of the fund
Adult support	Groups and individual support for adults with autism. Groups may be art, sport or sensory based and run in various venues throughout London and the West Midlands.
Art and music therapy	Individual and group arts and music therapies for children and adults with an autistic spectrum condition.
Big Lottery: Reaching Communities - Supporting the Autism Family (West Midlands)	First 8 months of a three-year grant to fund the extension of services in the West Midlands.
Big Lottery: Supporting the London Autistic Family	First 2.5 months of a three-year grant to fund a volunteer services lead, group and one to one services lead and other costs of the charity associated with provision of support to those with autism in London.
Holiday schemes	Specialist schemes run for children and young people aged 8 -19 during the school holidays.
Management costs	Towards cost of West Midlands manager salary.
One to One	Individual support for children and adults with autism and additional complex needs.
Play services	Term time specialist clubs for children with an autistic spectrum condition aged 8 -12 and 12 -16.
Publicity and fundraising	Towards assisting the charity in fundraising.
Reach Out	Home based support for families and individuals to provide respite support.
Transport	There is a Minibus in London and in the West Midlands to provide transport for children to and from groups and to enable access to outings.

15 Analysis of net assets between funds

	Tangible fixed assets	Net current assets	Total
	£	£	£
Unrestricted funds:			
General funds (free reserves)	-	826,840	826,840
Designated funds	914,428	264,630	1,179,058
Restricted funds	-	3,000	3,000
Total funds	914,428	1,094,470	2,008,898

RESOURCES FOR AUTISM

Notes to the Financial Statements

For the year ended 31 March 2017

15 Analysis of net assets between funds (continued)

Tangible fixed assets are not readily convertible to cash without seriously impacting on the charitable company's ability to continue to provide services. The trustees have transferred the value of these assets into designated funds to clarify how free reserves are calculated.

The reserves policy states that the charity should aim to retain its reserves at no less than six but no more than twelve months' expenditure. Free reserves, shown below, are held within general funds and are represented by the liquid assets of the charity:

	2017 £	2016 £
Free reserves at 31 March 2017	<u>826,840</u>	<u>780,094</u>
Total expenditure in the year	<u>1,775,623</u>	<u>1,618,053</u>
Number of months' expenditure in general funds	<u>5.6</u>	<u>5.7</u>

16 Comparative Statement of Financial Activities (extract)

	Unrestricted 2016 £	Restricted 2016 £	Total 2016 £
Income from:			
Donations and legacies:			
Grants from trusts and foundations	34,525	415,652	450,177
Other donations	102,756	900	103,656
Legacies	881,015	-	881,015
Charitable activities	656,506	387,720	1,044,226
Investments	6,732	-	6,732
Other	9,056	-	9,056
Total income	<u>1,690,590</u>	<u>804,272</u>	<u>2,494,862</u>
Expenditure on:			
Raising charitable funds	40,053	5,064	45,117
Charitable activities	796,249	776,687	1,572,936
Total expenditure	<u>836,302</u>	<u>781,751</u>	<u>1,618,053</u>