

resources for
autism

ANNUAL REPORT AND ACCOUNTS

April 2017 – March 2018

RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS

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 (Deceased Nov 2017)
B A Linden
E Stourton
R Rainbow

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

Report of the trustees for the year ending 31 March 2018



The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2018, 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) as (amended for accounting periods commencing from 1 January 2016).

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.



RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

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 Autism ;
- Expand the opportunities for individuals with Autism
- Improve the skills of individuals with Autism
- 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.

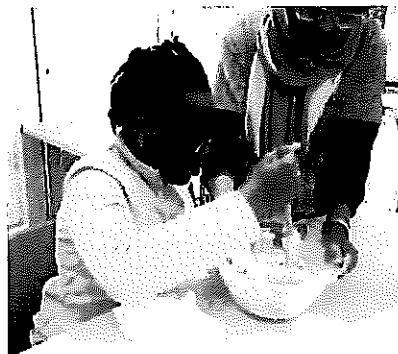
Ensuring our work delivers our aims:

We review our aims, objectives and activities at quarterly trustees' 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 remain 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 2017/18 Resources for Autism's activities included:

- *Weekly specialist play schemes*
During term-time for children and young people with Autism.
- *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.*



RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

- *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.
- *Groups for teenagers with dual diagnosis of Autism and a mental health condition*
- *Groups for Women and girls with Autism*
- *Siblings' groups and holiday schemes*



- *'Triage' quick response service*
A pilot being run in 5 boroughs to assess the effectiveness of an initial direct response to referrals.
- *Sunday family drop in service*
- *Parent support groups and drop in sessions*
- *Training and support*
For other organisations.
- *Information and signposting*

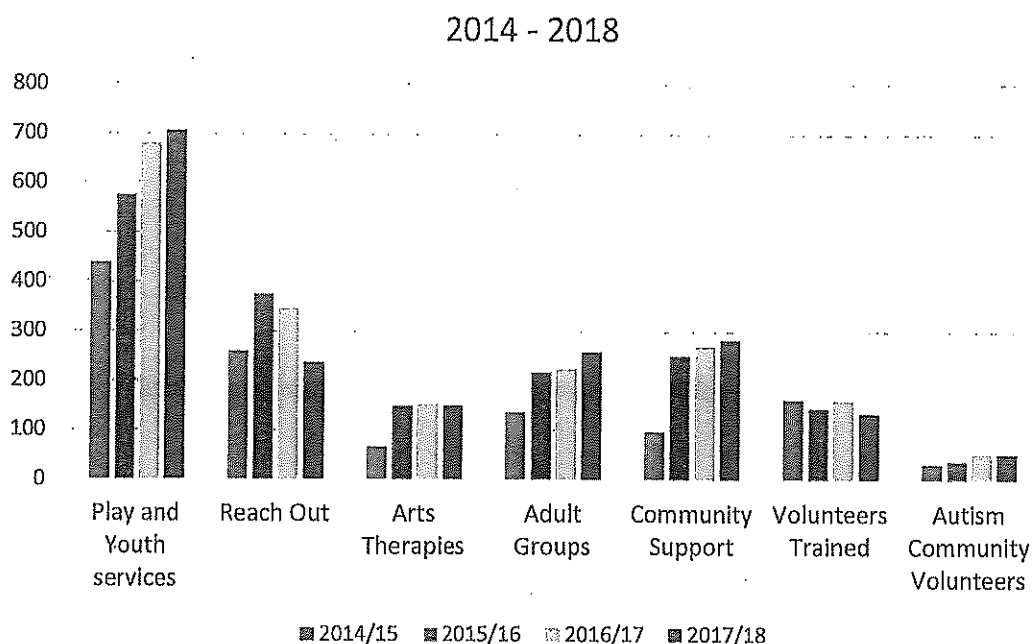
Achievements and performance during 2017/18:

- 706 Children attended play and youth services including holiday play schemes – a 4% increase on 2016/17.
- 237 Families received support from Reach Out – a decrease from the 2016/17 figure of 346 due to more complex families being supported for longer than previously and increased competition for volunteers.
- 150 adults and children received art or music therapy – almost identical to the 2016/17 figures. Therapists ran innovative new projects including a song writing group and a research project in using self-awareness videos within art therapy sessions.
- 259 adults attended art and social skills groups – an increase of 17% on 2016/17.



RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS

- 283 individuals received home or community based support workers. – an increase of 5% on 2016/17. In general these individuals are having much longer hours of support during the week than previous years due to the higher level of need.
- 134 new volunteers completed their training; this is a decrease of 19% on 2016/17 due to the greatly increased competition for volunteers.
- 67 Families were supported via our new Triage Service.
- 52 volunteers who themselves have a diagnosis of Autism were placed in community organisations and corporations – identical to the 2016/17 figures. 5 people gained paid employment as a direct result of their volunteering.
- Over 1,000 individuals received advice and information and there were 108,000 visits to pages on the RfA website, of which 70.5% were new 'visitors'. 91% of visitors were from the UK 4% from the USA and the rest spread around the world. 45% of visits were from Greater London, 22% from 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 17,000 people a week via social media.



- Volunteers contributed over 41,180 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 Jack Petchey outstanding leaders.

RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

- One of our play leaders was the runner up for the West Midlands Outstanding Youth Worker award.

Impact:

We produced our third 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
- 98% of adults attending groups reported an increase in independence
- 97% felt better able to make friends.
- 96% of parents reported an improvement in play skills in their children
- 96% of service users reported improved self-confidence
- 95% reported an improvement in life skills
- 95% reported an improvement in interaction
- 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* – Ensuring safeguarding process in place and regularly reviewed; safer recruitment practices followed; supervision, training and development schedules for all staff; enhanced DBS checks on all staff for suitability to work with children and vulnerable adult checks; 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.

RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

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.

RfA fully complies with the Fundraising and Charities Act 2016. The organisation directly employs its fundraisers. We do not use agencies and no one receives commission for fundraising. We do not use direct marketing for fundraising purposes.

Financial Review:

The charity generated a surplus of £182,516 during the year, a significant increase from the previous year. Income from charitable activities, in the form of fees and contracts increased by 3% which has led to an increase in costs to provide these services.

Donations and legacy income has increased in the year by 53%. This is mostly due to the income from legacies and RfA is committed to increasing legacy fundraising for future years.

Expenditure increased by 11%, mostly due to the increased staff needed to meet service demands and increased pension costs.

The unrestricted funds held at the end of the year fell by £37,865 to £1,968,033 and restricted funds rose by £220,381 to £223,381.

Total funds at the year-end stand at £2,191,414, of which £1,115,037 is designated for specific purposes, including £896,407 that could only be realised by selling the charity's fixed assets, and £852,996 represents undesignated 'free' reserves. More details of the reserves can be seen in note 14 of the accounts.

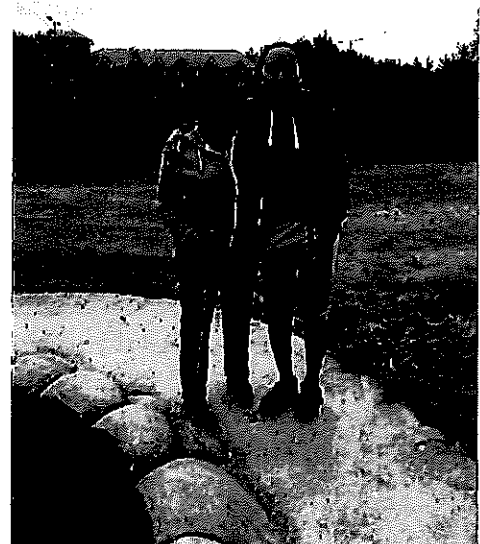
The designated funds for subsidies and training are to be used over the medium to long term as these were reserved from the exceptional prior year legacy to ensure the sustainability of the charity.

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 due to a one-off legacy but are aware that this needs to be protected.

The relevant reserves for the purposes of the reserves policy are represented by all free reserves and exclude designated funds.



RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

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 accounts 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, sponsored bike rides 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 2018/2019, 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.

RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

- To achieve the aims above and to further our commitment to lifelong services for a lifelong condition, Resources for Autism has embarked on a new project to offer at least one Autism Centre of Excellence offering a mix of service provision, drop in, school re-engagement and family activities for children and adults with Autism within a defined local community.
- 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 2017/18. Sadly the organisation lost one of their longest serving Trustees, Dottie Montgomery, who passed away in November 2017. The trustees would like to record their heartfelt gratitude and appreciation for all her selfless dedication to the charity and her optimism and support for the staff over so many years.



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.

RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS

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

15 August 2018

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 MEMBERS OF RESOURCES FOR AUTISM

Opinion

We have audited the financial statements of Resources for Autism (the "Charitable Company") for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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 2018 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charitable Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which 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 obtained all the information and explanations necessary for the purposes of our audit.
- the trustees were not entitled to take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

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

Date: 16 August 2018

RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS

Financial Statements

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

For the year ended 31 March 2018

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Income from:					
Donations and legacies:					
Grants from trusts and foundations	3	143,627	566,523	710,150	481,006
Other donations	3	42,447	-	42,447	82,384
Legacies	3	10,567	246,093	256,660	95,811
Charitable activities	4	1,138,846	-	1,138,846	1,103,783
Investments		4,177	-	4,177	4,638
Other	5	7,549	-	7,549	8,563
Total income		1,347,213	812,616	2,159,829	1,776,185
Expenditure on:					
Raising charitable funds	6	35,114	-	35,114	50,558
Charitable activities	7	1,352,964	589,235	1,942,199	1,725,065
Total expenditure		1,388,078	589,235	1,977,313	1,775,623
Net income/(expenditure) before transfers	9	(40,865)	223,381	182,516	562
Transfers between funds	14	3,000	(3,000)	-	-
Net movement in funds		(37,865)	220,381	182,516	562
Reconciliation of funds					
Total funds brought forward at 1 April 2017	14	2,005,898	3,000	2,008,898	2,008,336
Total funds carried forward at 31 March 2018	14	1,968,033	223,381	2,191,414	2,008,898

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

All the above amounts relate to continuing activities.

Notes 1 to 16 form part of these financial statements.

**RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS**

Financial Statements

Balance Sheet

As at 31 March 2018

	Note	£	2018 £	£	2017 £
Fixed assets					
Tangible assets	11		896,407		914,428
Current assets					
Debtors	12	261,907		164,600	
Cash at bank and in hand		<u>1,298,822</u>		<u>1,167,539</u>	
		1,560,729		1,332,139	
Liabilities					
Creditors: amounts falling due within one year	13	<u>(265,722)</u>		<u>(237,669)</u>	
Net current assets			<u>1,295,007</u>		<u>1,094,470</u>
Total assets less current liabilities			<u><u>2,191,414</u></u>		<u><u>2,008,898</u></u>
 Funds					
Unrestricted funds:					
General funds	14	852,996		826,840	
		<u>852,996</u>		<u>826,840</u>	
Designated funds	14	<u>1,115,037</u>		<u>1,179,058</u>	
			1,968,033		2,005,898
Restricted funds	14		<u>223,381</u>		<u>3,000</u>
Total charity funds	15		<u><u>2,191,414</u></u>		<u><u>2,008,898</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 on 16 April 2018 and signed on their behalf by:



.....
C N Hunter Gordon
Trustee

**RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS**

Financial Statements

Statement of Cash Flows

For the year ended 31 March 2018

	Note	Total funds 2018 £	Total funds 2017 £
Cash flows from operating activities			
Net income for the year (as per the Statement of Financial Activities)		182,516	562
Adjustments for:			
Depreciation		18,021	19,147
Interest receivable		(4,177)	(4,638)
(Increase) in debtors		(97,307)	(58,187)
Increase in creditors		28,053	17,787
Cash flows generated from/(used in) operating activities		<u>127,106</u>	<u>(25,329)</u>
Cash flows from investing activities			
Interest received		4,177	4,638
Purchase of property and equipment		-	-
Net cash provided by investing activities		<u>4,177</u>	<u>4,638</u>
Increase/(decrease) in cash and cash equivalents in the year		131,283	(20,691)
Cash and cash equivalents at the beginning of the year		1,167,539	1,188,230
Cash and cash equivalents at the end of the year	(i)	<u>1,298,822</u>	<u>1,167,539</u>

Note to the cashflow statement

(i) Analysis of cash and cash equivalents

	2018 £	2017 £
Cash in hand	5,156	4,911
Cash at bank	1,293,666	1,162,628
Total cash and cash equivalents at 31 March 2018	<u>1,298,822</u>	<u>1,167,539</u>

RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2018

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) (as amended for accounting periods commencing from 1 January 2016) - (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 Going concern

Free unrestricted reserves of the charity at the year end amounted to £852,996 (2017: £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.

1.3 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 charity 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.

1.4 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.

1.5 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 ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2018

1 ACCOUNTING POLICIES (continued)

1.6 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.

1.7 Taxation

The charity is exempt from taxation on its charitable activities.

1.8 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 charity.

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

1.9 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

1.10 Pension scheme

The charity contributes to employees' defined contribution pension schemes. The assets of the schemes are held separately from those of the charity 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
ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2018

3 Income from grants, donations and legacies

	2018 £	2017 £
Grants from trusts and foundations		
The 29th May 1961 Charitable Trust	5,000	
The Aberdeen Asset Management Charitable Foundation	9,520	
The Arsenal Foundation	2,500	
Lord Austin Trust (donation for 2018/19)	-	
The Baily Thomas Charitable Fund	5,000	
The Balcombe Charitable Trust	3,104	
The Barbara Ward Children's Foundation	7,000	
BBC Children in Need	29,835	
Big Lottery: Supporting the London Autistic Family	155,194	
Big Lottery: Autism; a Right to a Better Life (West Midlands)	162,794	
The Boshier-Hinton Foundation	3,730	
Caldbeck Christian Trust	3,000	
The Charles S French Charitable Trust	1,050	
The City Bridge Trust	20,400	
Dentons Charitable Trust	1,000	
The Drapers' Charitable Fund	10,000	
The Edward Cadbury Charitable Trust	2,000	
The Eric W Vincent Trust Fund	300	
The Esmee Fairbairn Foundation	5,000	
The Eveson Charitable Trust	5,000	
Ford Britain Trust	250	
Garfield Weston Foundation	10,000	
George Bairstow Charitable Trust	1,600	
George Cadbury Fund	500	
The Henry Smith Charity	26,250	
Jack Petchey Foundation	5,469	
The Jacqueline and Michael Gee Trust	500	
The Sir James Roll Charitable Trust	1,000	
Sir John Sumner's Trust	200	
The Sir Jules Thorn Charitable Trust	750	
The Lillie C Johnson Charitable Trust	1,000	
Lord and Lady Lurgan Trust	1,500	
The Merchant Taylors' Consolidated Charities for the Poor	9,025	
The Monday Charitable Trust	20,000	
The Oliver Stanley Charitable Trust	3,000	
Quintessentially Foundation	104,127	
The Roger and Douglas Turner Charitable Trust	3,000	
The Rosalyn & Nicholas Springer Charitable Trust	250	
St James's Place Foundation	28,677	
The Saintbury Trust	2,000	
St Olave's & St Saviour's Schools Foundation	2,000	
The Shanly Foundation	2,000	
The Three Guineas Trust	51,280	
The WED Charitable Trust	500	
Young Barnet Foundation - Space 2 Grow Fund	3,845	
Grants from trusts and foundations	<u>710,150</u>	<u>481,006</u>

RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2018

3 Income from grants, donations and legacies (continued)

	2018 £	2017 £
Grants from trusts and foundations	710,150	481,006
Donations from companies and other organisations		
Asda	200	
Didymus CIO	4,185	
John Lewis	1,159	
Oasis Youth Club	1,650	
SPARTA	528	
The Summit Group	6,000	
Waitrose	1,746	
	<u>15,468</u>	9,591
Other donations		
Donations from others (including gift aid where appropriate)	26,979	72,793
Legacies	256,660	95,811
Total donations, grants and legacies	<u>1,009,257</u>	<u>659,201</u>

4 Incoming resources from charitable activities

	Art and music therapy	Play schemes	Home support and Reach Out	Adult support	Total
	2018 £	2018 £	2018 £	2018 £	2018 £
Fees	24,046	75,304	237,172	24,083	360,605
Contract income	-	631,006	129,495	17,740	778,241
Total	<u>24,046</u>	<u>706,310</u>	<u>366,667</u>	<u>41,823</u>	<u>1,138,846</u>
	2017 £	2017 £	2017 £	2017 £	2017 £
Fees	26,082	68,679	212,343	21,776	328,880
Contract income	-	717,643	48,852	8,408	774,903
Total	<u>26,082</u>	<u>786,322</u>	<u>261,195</u>	<u>30,184</u>	<u>1,103,783</u>

All contract income has been received from local government sources.

5 Other income

	2018 £	2017 £
Activities for generating funds:		
Fundraising events	1,521	1,711
Rent receivable	<u>2,600</u>	<u>2,700</u>
Activities for generating funds	4,121	4,411
Other	3,428	4,152
	<u>7,549</u>	<u>8,563</u>

RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2018

6 Analysis of expenditure on raising charitable funds

	2018	2017
	£	£
Staff salaries, NIC and pension contributions	19,641	21,823
Direct costs	15,473	28,735
	<u>35,114</u>	<u>50,558</u>

7 Analysis of expenditure on charitable activities

	Art and music therapy	Play schemes	Home support and Reach Out	Adult support	Total	Total
Note	2018	2018	2018	2018	2018	2017
	£	£	£	£	£	£
Salaries and related costs	47,665	833,801	513,514	92,666	1,487,646	1,343,348
Direct costs	2,582	160,793	24,777	11,782	199,934	168,281
Support and governance costs	8,158	142,710	87,891	15,860	254,619	213,436
	<u>58,405</u>	<u>1,137,304</u>	<u>626,182</u>	<u>120,308</u>	<u>1,942,199</u>	<u>1,725,065</u>

8 Support and governance costs

	2018	2017
	£	£
Support costs		
Staff salaries and NIC	94,372	60,723
Recruitment costs	5,113	6,168
Training	26,061	17,578
Premises costs	17,641	14,267
Insurance	3,630	3,582
Office costs	37,406	24,236
Travel expenses	2,616	3,246
General costs	4,075	3,071
Accountancy services	40,634	61,507
Change in provision for bad debts	-	(5,336)
Depreciation	18,021	19,148
	<u>249,569</u>	<u>208,190</u>
Governance costs		
Legal and professional fees	362	162
Trustee insurance	308	584
Trustee expenses	-	-
Audit fee	4,380	4,500
	<u>5,050</u>	<u>5,246</u>
	<u>254,619</u>	<u>213,436</u>

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

**RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS**

Notes to the Accounts

For the year ended 31 March 2018

9 Net incoming resources for the year.

	2018 £	2017 £
Net incoming resources are stated after charging:		
Auditors' remuneration for audit services	4,380	4,500
Depreciation	<u>18,021</u>	<u>19,148</u>

10 Trustee and employee information

a) Trustee information

No trustees received any remuneration or other benefits during the year (2017: £nil).

No trustee received travel or any other expenses or payment for services supplied to the charity during the year (2017: £nil).

£6,000 unrestricted income was donated by organisations linked to Trustees.

b) Employee information

Employee numbers:

The average monthly headcount was 185 (2017: 182).

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

	2018 Number	2017 Number
Key management personnel	2	2
Fundraising	1	1
Administration	4	3
Project delivery	<u>74</u>	<u>65</u>
	<u>81</u>	<u>71</u>

Employee costs :

	2018 £	2017 £
Salaries	1,511,619	1,346,651
Social security costs	78,822	68,654
Pension costs	<u>11,218</u>	<u>10,588</u>
	<u>1,601,659</u>	<u>1,425,893</u>

Employee remuneration received by the two key management personnel (the Director and West Midlands' Regional Manager) together totalled £94,418 (2017: £73,435).

No employees received remuneration plus other employee benefits in excess of £60,000 (2017: £nil).

RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2018

11 Tangible fixed assets

	Long leasehold property £	Office equipment £	Motor vehicles £	Total £
Cost				
As at 1 April 2017	1,041,105	29,974	53,399	1,124,478
Additions	-	-	-	-
Disposals	-	(6,232)	-	(6,232)
As at 31 March 2018	<u>1,041,105</u>	<u>23,742</u>	<u>53,399</u>	<u>1,118,246</u>
Depreciation				
As at 1 April 2017	143,629	26,533	39,888	210,050
Released on disposals	-	(6,232)	-	(6,232)
Charge for year	12,826	1,817	3,378	18,021
As at 31 March 2018	<u>156,455</u>	<u>22,118</u>	<u>43,266</u>	<u>221,839</u>
Net book value				
As at 31 March 2018	<u>884,650</u>	<u>1,624</u>	<u>10,133</u>	<u>896,407</u>
As at 31 March 2017	<u>897,476</u>	<u>3,441</u>	<u>13,511</u>	<u>914,428</u>

12 Debtors

	2018 £	2017 £
Trade debtors	220,707	153,090
Prepayments and accrued income	41,200	11,510
	<u>261,907</u>	<u>164,600</u>

13 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	31,692	11,804
Taxation and social security costs	24,633	18,359
Other creditors	61,344	64,918
Accruals	12,828	17,785
Deferred income	135,225	124,803
	<u>265,722</u>	<u>237,669</u>
Deferred income		
Deferred income brought forward	124,804	106,822
Transferred to income in year	(124,804)	(106,822)
Deferred income in year	135,225	124,803
Deferred income carried forward	<u>135,225</u>	<u>124,803</u>

Deferred income contains £nil statutory funding (2017:£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 (2017: same).

The Charity's bank cancelled the charge over its leasehold property during the year.

RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2018

14 Analysis of charitable funds

Analysis of movements in funds

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
Unrestricted funds					
General funds: free reserves	826,840	1,347,213	(1,324,057)	3,000	852,996
Designated funds:					
- Core costs fund	111,630	-	-	-	111,630
- Fixed assets fund	914,428	-	(18,021)	-	896,407
- Service users' subsidy fund	58,000	-	(21,000)	-	37,000
- Training fund	95,000	-	(25,000)	-	70,000
	<u>2,005,898</u>	<u>1,347,213</u>	<u>(1,388,078)</u>	<u>3,000</u>	<u>1,968,033</u>
Restricted funds					
Adult support	-	50,004	(50,004)	-	-
Art and music therapy	-	273,843	(50,462)	-	223,381
Big Lottery: Reaching Communities - Supporting the Autism Family (West Midlands)	-	162,794	(162,794)	-	-
Big Lottery: Supporting the London Autistic Family	-	155,194	(155,194)	-	-
Core costs	-	10,000	(10,000)	-	-
Holiday schemes	-	18,300	(18,300)	-	-
Home support	-	33,280	(33,280)	-	-
Play services	-	82,826	(82,826)	-	-
Publicity and fundraising	3,000	-	-	(3,000)	-
Reach Out	-	17,350	(17,350)	-	-
Triage service	-	9,025	(9,025)	-	-
	<u>3,000</u>	<u>812,616</u>	<u>(589,235)</u>	<u>(3,000)</u>	<u>223,381</u>
Total funds	<u>2,008,898</u>	<u>2,159,829</u>	<u>(1,977,313)</u>	<u>-</u>	<u>2,191,414</u>

Comparative information	At 1 April 2016	Income	Expenditure	Transfers	At 31 March 2017
	£	£	£	£	£
Unrestricted funds					
General funds	780,094	1,318,319	(1,271,573)	-	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>

RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2018

14 Analysis of charitable funds (continued)

Unrestricted funds

Name of unrestricted funds	Description, nature and purposes of the fund
General funds: free reserves	The "free reserves" after allowing for all designated funds.
Designated funds	Unrestricted funds set aside by the trustees to improve the overall performance of the charity as detailed below:
- Core costs fund	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. The trustees consider this designation of funds to be appropriate in order to have confidence that the charity has made sufficient provision for risk.
- Fixed assets fund	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. The tangible fixed assets are not readily convertible to cash without seriously impacting on the charity's ability to continue to provide services. Trustees therefore retain the value of fixed assets in a designated fund to clarify how free reserves are calculated.
- Service users' subsidy fund	Funds allocated for fee subsidies for low income households.
- Training fund	Funds set aside for investment in staff training.

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)	Twelve months of a three year grant to 31 July 2019 to fund the extension of services in the West Midlands.
Big Lottery: Supporting the London Autistic Family	Twelve months of a three year grant to 16 January 2020 to fund a volunteer services lead, group and home support services lead and other costs of the charity associated with provision of support to those with autism in London.
Core costs	Funds donated towards essential central day-to-day running costs of the charity such as administration, compliance/governance and management.
Holiday schemes	Specialist schemes run for children and young people aged 8 -19 during the school holidays.
Home support	Individual support for children and adults with autism and additional complex needs. (Previously referred to as One to One support). This service is provided by the charity's staff.
Play services	Term time specialist clubs for children with an autistic spectrum condition aged 8 -12 and 12 -16.
Publicity and fundraising	Funds provided to assist the charity in fundraising. After the donor informed the charity that this donation could be treated as unrestricted funds, these funds were transferred into general funds.
Reach Out	Home based support for families and individuals to provide respite support. This service is provided by the charity's volunteers.
Triage service	Service providing initial assessment and support at the earliest opportunity.

**RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS**

Notes to the Accounts

For the year ended 31 March 2018

15 Analysis of net assets between funds

	Tangible fixed assets 2018 £	Net current assets 2018 £	Total 2018 £
Unrestricted funds:			
General funds: free reserves	-	852,996	852,996
Designated funds	896,407	218,630	1,115,037
Restricted funds	-	223,381	223,381
Total funds	<u>896,407</u>	<u>1,295,007</u>	<u>2,191,414</u>

Comparative information

	Tangible fixed assets 2017 £	Net current assets 2017 £	Total 2017 £
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	<u>914,428</u>	<u>1,094,470</u>	<u>2,008,898</u>

The reserves policy states that the charity should aim to retain its unrestricted reserves at no less than six but no more than twelve months' expenditure. Set out below are the free reserves of the charity:

	2018 £	2017 £
Free reserves as at 31 March 2018	<u>852,996</u>	<u>826,840</u>
Total expenditure in the year	<u>1,977,313</u>	<u>1,775,623</u>
Number of months' expenditure in general funds	<u>5.2</u>	<u>5.6</u>

**RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS**

Notes to the Accounts

For the year ended 31 March 2018

16 Comparative Statement of Financial Activities (extract)

	Unrestricted 2017 £	Restricted 2017 £	Total 2017 £
Income from:			
Donations and legacies:			
Grants from trusts and foundations	23,650	457,356	481,006
Other donations	81,874	510	82,384
Legacies	95,811	-	95,811
Charitable activities	1,103,783	-	1,103,783
Investments	4,638	-	4,638
Other	8,563	-	8,563
Total income	1,318,319	457,866	1,776,185
Expenditure on:			
Raising charitable funds	50,558	-	50,558
Charitable activities	1,240,162	484,903	1,725,065
Total expenditure	1,290,720	484,903	1,775,623
Net income / (expenditure) before transfers	27,599	(27,037)	562
Transfers between funds	-	-	-
Net movement in funds	27,599	(27,037)	562
Reconciliation of funds			
Total funds brought forward at 1 April 2016	1,978,299	30,037	2,008,336
Total funds carried forward at 31 March 2017	2,005,898	3,000	2,008,898