



ANNUAL REPORT AND ACCOUNTS

April 2018 – March 2019

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)
B A Linden
E Stourton
R Rainbow
A Bates (resigned Feb 2019)
C Montgomery (appointed May 2019)

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 ANNUAL REPORT AND ACCOUNTS

Report of the trustees for the year ending 31 March 2019



The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2019, 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.

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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.

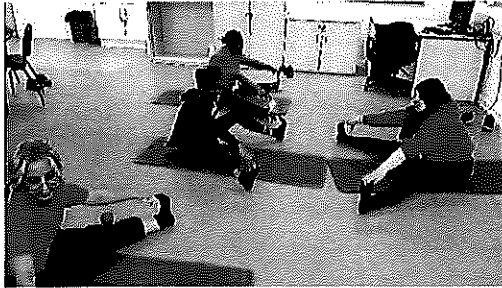
- The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.
- The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes.
- We have referred to the guidance contained in the Charity 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.



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In order to achieve its aims, in 2018/19 Resources for Autism's activities included:

- *Weekly specialist play schemes and youth clubs*



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 central base 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.

- *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*

- *School reintegration project for children with autism who have been on long term or permanent exclusions or for whom no appropriate school place can be found.*

- *Training and support*

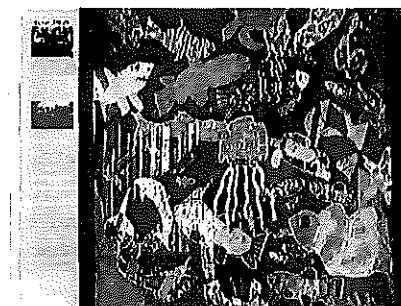
For other organisations.

- *Information and signposting*

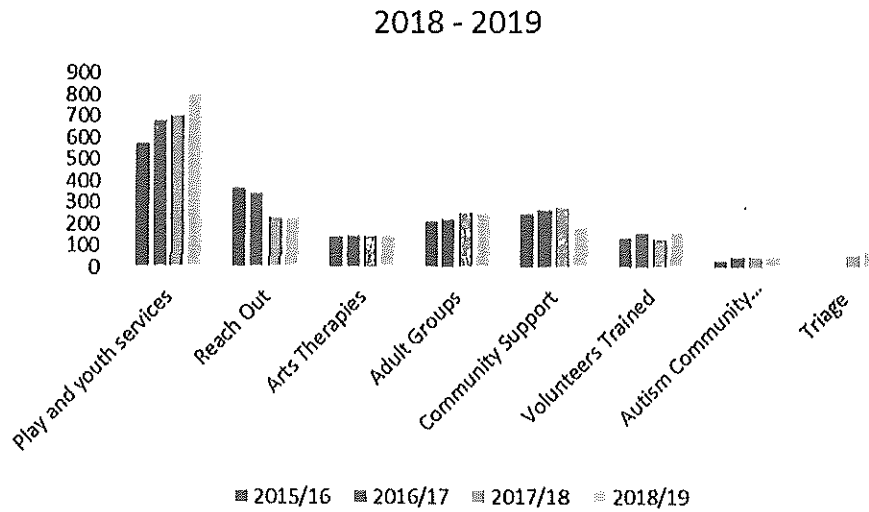
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Achievements and performance during 2018/19:

- 806 Children attended play and youth services including holiday play schemes – a 14% increase on 2017/18.
- 230 Families received support from Reach Out – a decrease of 3% from 2017/18 due to difficulty in attracting sufficient volunteers due to increased competition.
- 150 adults and children received art or music therapy, either at our base or in schools or nurseries – almost identical to the 2017/18 figures. Therapists ran innovative new projects including a self-awareness group for primary age children who were struggling in school.
- 256 adults attended art and social skills groups – almost identical to 2017/18. Our London adult art groups collaborated on a project to design an art installation based around the theme of the impact of human pollution in the oceans.
- 192 individuals received home or community based support workers – a decrease of 32% on 2017/18. However individuals received much more time in hours than previous years due to higher levels of need and referrals increasing for those with larger support packages. In addition, our behavior support team has been able to reduce the demand for this service by earlier and more targeted interventions with families.
- 168 new volunteers completed their training; this is an increase of 25% on 2017/18. Not all of these continue into placements but all gain information and experience of Autism. Four volunteers have moved into employment with us.
- 85 Families were supported via our new Triage Service, a 27% increase from 2017/18.
- 52 volunteers who themselves have a diagnosis of Autism were placed in community organisations and corporations – identical to the 2017/18 figures. 5 people gained paid employment as a direct result of their volunteering.
- Over 1,000 individuals received advice and information and there were 71,000 visits to pages on the RfA website, of which 73% were new 'visitors'. 90% of visitors were from the UK 4% from the USA and the rest spread around the world. 50% 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 in the Irish Republic and Northern Ireland.
- RfA posts regularly to Facebook, Instagram and Twitter and reaches approximately 18,000 people a week via social media.



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- Volunteers contributed over 34,500 hours of their time over the last year, which equates to 19 full-time, paid staff.
- Twelve of our young people received a Jack Petchey Achievement award.
- Eight of our play leaders received an award as Jack Petchey outstanding leaders.

Impact:

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

Key findings over all services were:

- 100 % of service users enjoyed the service provided and felt they had benefited
- 94% felt that communication had improved
- 95% felt that there had been an improvement in interaction
- 96% felt that the service had benefited the wider family
- 95% experienced an improvement in mood and a decrease in anxiety
- 97% of children showed improved play skills including sharing
- 96% expressed that they felt more self-confident
- 89% felt more independent
- 96% felt better equipped to make friends and relationships
- 92% of adults felt their overall skills had improved

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.

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- *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 is 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.

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 ran a deficit of £170,509 during the year, compared with a surplus of £182,516 the previous year. The decline was largely due to a substantial legacy received in 2017/18 which created that year's surplus.

Income from charitable activities, in the form of fees and contracts increased by 23%. The increase in services has led to an increase in costs to provide these services.

Expenditure increased by 14%, mostly due to the increased staff needed to meet service demands and increased pension costs and the London living wage. This is frustrated by roll over contracts from local authorities being kept at levels which were often set over 3 years earlier and without increases since then resulting in the same income notwithstanding the increasing costs.

The unrestricted funds held at the end of the year fell by £94,065 to £1,873,968 and restricted funds fell by £76,444 to £146,937

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Total funds at the year-end stand at £2,020,905, of which £1,061,298 is designated for specific purposes, including £879,424 that could only be realised by selling the charity's fixed assets, and £812,670 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 maintained a level of 4.3 months of current expenditure and are aware of the need to continue to grow this to the 6 month level.

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

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, continue 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 have 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.

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Plans for Future Periods:

In 2019/2020, 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
 - Expanding and developing support for Autistic children on long term school exclusions.
- 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.
 - To achieve the aims above and to further our commitment to lifelong services for a lifelong condition, Resources for Autism is continuing to develop 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 2019/20.

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:

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- 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.

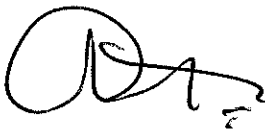
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

15 August 2019

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

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**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 31st March 2019 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31st March 2019 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

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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 set out on pages 9-10, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a

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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.

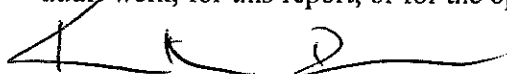
Our responsibilities for the audit of the financial statements

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.

Use of Our Report

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.



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

Date: 20/8/17

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Financial Statements

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

For the year ended 31 March 2019

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income from:					
Donations and legacies:					
Grants from trusts and foundations	3	56,250	468,776	525,026	710,150
Other donations	3	24,806	2,484	27,290	42,447
Legacies	3	116,827	-	116,827	256,660
Charitable activities	4	1,401,795	-	1,401,795	1,138,846
Investments		6,571	-	6,571	4,177
Other	5	7,711	-	7,711	7,549
Total income		1,613,960	471,260	2,085,220	2,159,829
Expenditure on:					
Raising charitable funds	6	43,445	-	43,445	35,114
Charitable activities	7	1,664,580	547,704	2,212,284	1,942,199
Total expenditure		1,708,025	547,704	2,255,729	1,977,313
Net (expenditure)/income before transfers	9	(94,065)	(76,444)	(170,509)	182,516
Transfers between funds	14	-	-	-	-
Net movement in funds		(94,065)	(76,444)	(170,509)	182,516
Reconciliation of funds					
Total funds brought forward at 1 April 2018	14	1,968,033	223,381	2,191,414	2,008,898
Total funds carried forward at 31 March 2019	14	1,873,968	146,937	2,020,905	2,191,414

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.

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Financial Statements

Balance Sheet

As at 31 March 2019

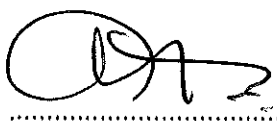
	Note	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	11		879,424		896,407
Current assets					
Debtors	12	239,151		261,907	
Cash at bank and in hand		<u>1,141,546</u>		<u>1,298,822</u>	
		1,380,697		1,560,729	
Liabilities					
Creditors: amounts falling due within one year	13	<u>(239,216)</u>		<u>(265,722)</u>	
Net current assets			<u>1,141,481</u>		<u>1,295,007</u>
Total assets less current liabilities			<u><u>2,020,905</u></u>		<u><u>2,191,414</u></u>
Funds					
Unrestricted funds:					
General funds	14	812,670		852,996	
		<u>812,670</u>		<u>852,996</u>	
Designated funds	14	<u>1,061,298</u>		<u>1,115,037</u>	
			1,873,968		1,968,033
Restricted funds	14		<u>146,937</u>		<u>223,381</u>
Total charity funds	15		<u><u>2,020,905</u></u>		<u><u>2,191,414</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 on2019 and signed on their behalf by:

15 Apr 2019



C N Hunter Gordon
Trustee

Resources for Autism (Company Number: 3326332)

**RESOURCES FOR AUTISM
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Financial Statements

Statement of Cash Flows

For the year ended 31 March 2019

	Note	Total funds 2019 £	Total funds 2018 £
Cash flows from operating activities			
Net (expenditure)/income for the year (as per the Statement of Financial Activities)		(170,509)	182,516
Adjustments for:			
Depreciation		16,983	18,021
Interest receivable		(6,571)	(4,177)
Decrease/(Increase) in debtors		22,756	(97,307)
(Decrease)/increase in creditors		(26,506)	28,053
Cash flows (used in)/generated from operating activities		<u>(163,847)</u>	<u>127,106</u>
Cash flows from investing activities			
Interest received		<u>6,571</u>	<u>4,177</u>
Net cash provided by investing activities		<u>6,571</u>	<u>4,177</u>
 (Decrease)/increase in cash and cash equivalents in the year		 (157,276)	 131,283
 Cash and cash equivalents at the beginning of the year		 1,298,822	 1,167,539
 Cash and cash equivalents at the end of the year	(i)	 <u><u>1,141,546</u></u>	 <u><u>1,298,822</u></u>

Note to the cashflow statement

(i) Analysis of cash and cash equivalents

	2019 £	2018 £
Cash in hand	3,321	5,156
Cash at bank	1,138,225	1,293,666
Total cash and cash equivalents at 31 March 2019	<u><u>1,141,546</u></u>	<u><u>1,298,822</u></u>

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Notes to the Accounts

For the year ended 31 March 2019

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 £812,670 (2018: £852,996). 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.

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For the year ended 31 March 2019

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.

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

Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resources. Staff time spent in setting up, organising and running charitable activities are posted directly to those activities.

Support costs, including recruitment of staff for projects, accounting and other administrative costs, are allocated between charitable activities 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 £1,000 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, Residual value of 999 year lease - 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 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.

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For the year ended 31 March 2019

3 Income from grants, donations and legacies

	2019 £
Grants from trusts and foundations	
The 29th May 1961 Charitable Trust	5,000
The Aberdeen Asset Management Charitable Foundation	9,250
Lord Austin Trust	1,000
The Balcombe Charitable Trust	1,079
BBC Children in Need (London projects)	29,907
BBC Children in Need (West Midlands projects)	9,916
Beatrice Laing	5,000
Big Lottery: Awards for All - Area 51	7,084
Big Lottery: Supporting the London Autistic Family	152,004
Big Lottery: Autism; a Right to a Better Life (West Midlands)	54,807
Birmingham Bodenham Trust	1,000
Caldbeck Christian Trust	4,000
CHK Charities Limited	5,000
Baron Davenport's Charity	1,000
Dentons Charitable Trust	1,000
Dumbreck Charity	1,000
The Eveson Charitable Trust	5,000
Green Hall Foundation	1,000
Hampstead Garden Suburb Trust	300
Heart of England Community Foundation	3,326
The Henry Smith Charity	6,250
Jack Petchey Foundation	4,561
The Sir James Roll Charitable Trust	1,000
Sir John Sumner's Trust	200
Johnnie Johnson Trust	2,350
Joseph Levy Foundation	11,464
Leeds Building Society Foundation	1,000
The Lillie C Johnson Charitable Trust	1,000
Linden Family Trust	40,000
The Mercers' Company Charitable Trust	22,222
The Merchant Taylors' Consolidated Charities for the Poor	19,135
Mishcon Family Charitable Trust	1,250
Newcomen Collett Foundation	2,000
The Oliver Stanley Charitable Trust	2,000
The Pixel Fund	3,750
Richmond Parish Lands Charity	5,000
The Roger and Douglas Turner Charitable Trust	3,000
St James's Place Foundation	28,677
St Olave's & St Saviour's Schools Foundation	2,000
The Saintbury Trust	3,000
Simon Mark Lazarus Charitable Foundation	4,000
Thomas Sivewright Catto Charitable Settlement	1,000
The Three Guineas Trust	52,866
Mrs Yvonne Flux Charitable Trust	1,000
Young Barnet Foundation - Space 2 Grow Fund	7,693
Zurich Community Trust	935
Grants from trusts and foundations	<u>525,026</u>

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Notes to the Accounts

For the year ended 31 March 2019

3 Income from grants, donations and legacies (continued)

	2019 £	2018 £
Grants from trusts and foundations	525,026	710,150
Donations from companies and other organisations		
Groundwork UK (Tesco Bags of Help)	1,984	
Grunberg and Co	2,168	
Waitrose	1,338	
	<u>5,490</u>	15,468
Other donations		
Donations from others (including gift aid where appropriate)	21,800	26,979
Legacies	116,827	256,660
Total donations, grants and legacies	<u><u>669,143</u></u>	<u><u>1,009,257</u></u>

4 Incoming resources from charitable activities

	Art and music therapy	Play schemes	Community support, reach out and school reintegration	Adult support	Total
	2019 £	2019 £	2019 £	2019 £	2019 £
Fees	22,452	88,614	298,572	31,830	441,468
Contract income	-	696,561	263,766	-	960,327
Total	<u>22,452</u>	<u>785,175</u>	<u>562,338</u>	<u>31,830</u>	<u>1,401,795</u>
	2018 £	2018 £	2018 £	2018 £	2018 £
Fees	24,086	75,304	237,172	24,083	360,645
Contract income	-	631,006	129,495	17,740	778,241
Total	<u>24,086</u>	<u>706,310</u>	<u>366,667</u>	<u>41,823</u>	<u>1,138,886</u>

Total income from statutory sources amounted to £975,069 (2018: £786,688).

5 Other income

	2019 £	2018 £
Activities for generating funds:		
Fundraising events	2,902	1,521
Rent receivable	2,990	2,600
Activities for generating funds	<u>5,892</u>	<u>4,121</u>
Other	1,819	3,428
	<u><u>7,711</u></u>	<u><u>7,549</u></u>

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For the year ended 31 March 2019

6 Analysis of expenditure on raising charitable funds

	2019 £	2018 £
Staff salaries, NIC and pension contributions	25,324	19,641
Direct costs	<u>18,121</u>	<u>15,473</u>
	<u>43,445</u>	<u>35,114</u>

7 Analysis of expenditure on charitable activities

	Art and music therapy	Play schemes	Community support, reach out and school reintegration	Adult support	Total
Note	2019 £	2019 £	2019 £	2019 £	2019 £
Salaries and related costs	61,579	793,435	764,499	117,861	1,737,374
Direct costs	2,585	172,533	29,596	12,331	217,045
Support and governance costs	8 9,140	117,764	113,468	17,493	257,865
	<u>73,304</u>	<u>1,083,732</u>	<u>907,563</u>	<u>147,685</u>	<u>2,212,284</u>

	Art and music therapy	Play schemes	Community support, reach out and school reintegration	Adult support	Total
Note	2018 £	2018 £	2018 £	2018 £	2018 £
Salaries and related costs	47,665	833,801	513,514	92,666	1,487,646
Direct costs	2,582	160,793	24,777	11,782	199,934
Support and governance costs	8 8,158	142,710	87,891	15,860	254,619
	<u>58,405</u>	<u>1,137,304</u>	<u>626,182</u>	<u>120,308</u>	<u>1,942,199</u>

8 Support and governance costs

	2019 £	2018 £
Support costs		
Staff salaries, NIC and pension contributions	101,341	94,372
Recruitment costs (Disclosure and Barring Service checks)	4,539	5,113
Training of front line staff	16,956	26,061
Premises costs	14,514	17,641
Insurance	3,639	3,322
Office costs	42,515	37,406
Travel expenses	2,456	2,616
General costs	3,609	4,075
Accountancy services	43,654	40,634
Change in provision for bad debts	-	-
Depreciation	16,983	18,021
	<u>250,206</u>	<u>249,261</u>
Governance costs		
Legal and professional fees	2,592	362
Trustee insurance	627	616
Trustee expenses	-	-
Audit fee	4,440	4,380
	<u>7,659</u>	<u>5,358</u>
	<u>257,865</u>	<u>254,619</u>

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

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For the year ended 31 March 2019

9 Net incoming resources for the year

	2019	2018
	£	£
Net incoming resources are stated after charging:		
Auditors' remuneration for audit services	4,440	4,380
Depreciation	<u>16,983</u>	<u>18,021</u>

10 Trustee and employee information

a) Trustee information

No trustees received any remuneration or other benefits during the year (2018: £nil).

Six trustees served during the year (2018: six).

No trustee received travel or any other expenses or payment for services supplied to the charity during the year (2018: £nil).

£40,000 unrestricted income restricted income was donated by organisations linked to Trustees (2018: £6,000).

b) Employee information

Employee numbers:

The average monthly headcount was 205 (2018: 185).

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

	2019	2018
	Number	Number
Key management personnel	2	2
Fundraising	1	1
Administration	3	4
Project delivery	82	74
	<u>88</u>	<u>81</u>

Employee costs :

	2019	2018
	£	£
Salaries	1,747,632	1,511,619
Social security costs	97,423	78,822
Pension costs	18,983	11,218
	<u>1,864,038</u>	<u>1,601,659</u>

Employee remuneration received by the two key management personnel (the Director and West Midlands' Regional Manager) together totalled £107,468 (2018: £94,418).

One employee received remuneration plus other employee benefits in the band of £60,000 to £70,000 (2018: none).

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11 Tangible fixed assets

	Long leasehold property £	Office equipment £	Motor vehicles £	Total £
Cost				
As at 1 April 2018	1,041,105	23,742	53,399	1,118,246
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2019	<u>1,041,105</u>	<u>23,742</u>	<u>53,399</u>	<u>1,118,246</u>
Depreciation				
As at 1 April 2018	156,455	22,118	43,266	221,839
Released on disposals	-	-	-	-
Charge for year	12,826	1,624	2,533	16,983
As at 31 March 2019	<u>169,281</u>	<u>23,742</u>	<u>45,799</u>	<u>238,822</u>
Net book value				
As at 31 March 2019	<u>871,824</u>	<u>-</u>	<u>7,600</u>	<u>879,424</u>
As at 31 March 2018	<u>884,650</u>	<u>1,624</u>	<u>10,133</u>	<u>896,407</u>

12 Debtors	2019 £	2018 £
Trade debtors	207,547	220,707
Prepayments and accrued income	31,604	41,200
	<u>239,151</u>	<u>261,907</u>

13 Creditors: amounts falling due within one year	2019 £	2018 £
Trade creditors	26,950	31,692
Taxation and social security costs	26,101	24,633
Other creditors	76,850	61,344
Accruals	16,559	12,828
Deferred income	92,756	135,225
	<u>239,216</u>	<u>265,722</u>
Deferred income		
Deferred income brought forward	135,225	124,804
Transferred to income in year	(133,134)	(124,804)
Deferred income in year	90,665	135,225
Deferred income carried forward	<u>92,756</u>	<u>135,225</u>

Deferred income contains £nil statutory funding (2018:£nil).

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

£133,134 deferred income brought forward at the beginning of the year was released to income during the year (2018: £124,804).

RESOURCES FOR AUTISM
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14 Analysis of charitable funds

Analysis of movements in funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Unrestricted funds					
General funds: free reserves	852,996	1,613,960	(1,654,286)	-	812,670
Designated funds:					
- Core costs fund	111,630	-	-	-	111,630
- Fixed assets fund	896,407	-	(16,983)	-	879,424
- Service users' subsidy fund	37,000	-	(19,800)	-	17,200
- Training fund	70,000	-	(16,956)	-	53,044
	<u>1,968,033</u>	<u>1,613,960</u>	<u>(1,708,025)</u>	-	<u>1,873,968</u>
Restricted funds					
Adult support	-	21,655	(21,655)	-	-
Art and music therapy	223,381	7,250	(83,694)	-	146,937
Big Lottery: Area 51 Haringey	-	7,084	(7,084)	-	-
Big Lottery: Reaching Communities - Supporting the Autism Family (West Midlands)	-	54,807	(54,807)	-	-
Big Lottery: Supporting the London Autistic Family	-	152,004	(152,004)	-	-
Community support	-	44,744	(44,744)	-	-
Core costs	-	300	(300)	-	-
Holiday schemes	-	22,936	(22,936)	-	-
Play services	-	96,123	(96,123)	-	-
Reach Out	-	51,722	(51,722)	-	-
Triage service	-	12,635	(12,635)	-	-
	<u>223,381</u>	<u>471,260</u>	<u>(547,704)</u>	-	<u>146,937</u>
Total funds	<u>2,191,414</u>	<u>2,085,220</u>	<u>(2,255,729)</u>	-	<u>2,020,905</u>

Comparative information	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
Unrestricted funds					
General funds	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)	-	-
Community support	-	33,280	(33,280)	-	-
Core costs	-	10,000	(10,000)	-	-
Holiday schemes	-	18,300	(18,300)	-	-
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>2,191,414</u>

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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 community support services lead and other costs of the charity associated with provision of support to those with autism in London.
Community support	Individual support for children and adults with autism and additional complex needs. (Previously referred to as home support). This service is provided by the charity's staff.
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.
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	Community 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.

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15 Analysis of net assets between funds

	Tangible fixed assets 2019 £	Net current assets 2019 £	Total 2019 £
Unrestricted funds:			
General funds: free reserves	-	812,670	812,670
Designated funds	879,424	181,874	1,061,298
Restricted funds	-	146,937	146,937
Total funds	879,424	1,141,481	2,020,905

Comparative Information

	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	896,407	1,295,007	2,191,414

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:

	2019 £	2018 £
Free reserves as at 31 March 2019	<u>812,670</u>	<u>852,996</u>
Total expenditure in the year	<u>2,255,729</u>	<u>1,977,313</u>
Number of months' expenditure in general funds	<u>4.3</u>	<u>5.2</u>

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For the year ended 31 March 2019

16 Comparative Statement of Financial Activities (extract)

	Unrestricted 2018 £	Restricted 2018 £	Total 2018 £
Income from:			
Donations and legacies:			
Grants from trusts and foundations	143,627	566,523	710,150
Other donations	42,447	-	42,447
Legacies	10,567	246,093	256,660
Charitable activities	1,138,846	-	1,138,846
Investments	4,177	-	4,177
Other	7,549	-	7,549
Total income	<u>1,347,213</u>	<u>812,616</u>	<u>2,159,829</u>
Expenditure on:			
Raising charitable funds	35,114	-	35,114
Charitable activities	1,352,964	589,235	1,942,199
Total expenditure	<u>1,388,078</u>	<u>589,235</u>	<u>1,977,313</u>
Net income / (expenditure) before transfers	(40,865)	223,381	182,516
Transfers between funds	3,000	(3,000)	-
Net movement in funds	<u>(37,865)</u>	<u>220,381</u>	<u>182,516</u>
Reconciliation of funds			
Total funds brought forward at 1 April 2017	<u>2,005,898</u>	<u>3,000</u>	<u>2,008,898</u>
Total funds carried forward at 31 March 2018	<u><u>1,968,033</u></u>	<u><u>223,381</u></u>	<u><u>2,191,414</u></u>