



ANNUAL REPORT AND ACCOUNTS

April 2019 – March 2020

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)
C Montgomery (appointed May 2019)
B A Linden
E Stourton
R Rainbow
A Levitt (appointed April 2020)

Chief Executive:

L Dresner (retired January 2020)
D Mordochai (appointed December 2019)

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

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Report of the trustees for the year ending 31 March 2020

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2020, which are also prepared to meet the requirements for a Director's 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 2019).



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 Chief Executive in the day-to-day running of the charity and efforts to sustain and grow the charity's income. The Chief Executive is also supported by the leadership team and whole staff team to deliver the mission of the organisation.

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

Purpose and activities:

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

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- 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 charitable aims, RFA provides:

- a) Weekly specialist play schemes and youth clubs during term time and holiday

Objectives: Social Interaction, Communication, Play, Respite

- b) Arts Therapies

Objectives: Specialist Art and Music Therapy enabling expression, imagination, connection

- c) Community Support/Reach Out

Objectives: Independent Skills, Practical support, Respite, Befriending through volunteers and paid staff

- d) Support for Adults

Objectives: Advocacy, Route to employment/volunteering, Weekly clubs/activities enabling social skills/connection through Art, Music, Multimedia

- e) Triage service

Objectives: First response service at point of referral enabling family support, information, signposting

- f) Parent Support

Objectives: Behaviour Management, Support Groups, Parent Drop-ins, Emotional Support

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g) School Integration: Orange House

Objectives: Specialist service for children on the spectrum excluded from full time education aiming to prevent exclusion and return children back to school

h) Training

Objective: Specialist Training to schools, other voluntary organisations, local authorities and corporate employers aiming to raise awareness and break the stigma around Autism



Saying Goodbye

In January 2020, RfA said goodbye to the wonderful Liza Dresner who led the organization successfully for 13 years. Liza was a true servant of RfA's mission to provide support to individuals on the spectrum and those who love them. She provided thoughtful and values driven leadership to the RfA team and during her time the organisation grew significantly in its reach and its impact.

Dolyanna Mordochai, RfA's new Chief Executive was recruited in September 2020 through an inclusive recruitment process which involved many members of the team in London and West Midlands. Dolyanna started her role in December 2019 and brings with her significant experience from her work in the voluntary and statutory sectors.

We are tremendously thankful to Liza for her service to our Community and to RfA and we will truly miss her.

Our Reach during 2019-2020

During the year we directly supported a total of 1,993 individuals on the autistic spectrum through our therapies, 1:1 support, advocacy, term time or holiday provision. 400 of those were adults and the rest children and young people.

Adult Service: Connection/Purpose/Advocacy for adults with ASC

- In 2019 we run 12 weekly groups which included media, three weekly art groups, and social groups across London and West Midlands. All groups run at capacity with approximately 12 people at each group. The total number of adults across all groups was just over 200;
- In addition to our regular groups we run two women's group programmes over 8 weeks each, one especially for mothers with autism spectrum condition. 24 women benefitted from these groups in total;
- We have provided specialist advocacy for a number of adults with issues including benefit appeals, writing supporting statements, supporting with court hearings, probation and eviction issues. We provided specialist advocacy for 150 adults during the year.

Therapies: Specialist therapy through Arts enabling expression, connection, imagination

- The Arts Therapy team offered 1:1 sessions to 45 individuals during 2019-2020 across Music and Art Therapy;
- A further 29 Individuals were involved in therapy groups;
- Our outreach work in schools and children centres benefited 60 children who attended regular music therapy session;
- In total, the Arts Therapy team supported 134 individuals.

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School Integration Project: Preventing School Exclusion

- We have provided preventative outreach to 4 schools in Newham where there is a child at risk of exclusion, and none of the children concerned were excluded.

Behaviour Management Support: Specialist Support on Behaviour, Raising Awareness, Breaking the stigma



- Our small Behaviour Management team supported 150 individuals through direct hands on support, advice through staff, school visits, hospital visits, scheme visits, online/phone support, parent support and advice;
- The team delivered a number of training sessions to staff during the year including Team Teach, Behaviour Management, Pathological Demand Avoidance and Play and Communication which were accessed by over 200 staff.

Community Support, Play, Reach Out and Triage Services: Practical support, Connection and communication through play, Respite and Independence

- 206 families received weekly face to face community support services in London (144) and West Midlands (66)
- 222 families in London and West Midlands received Triage support. The service included contacting people at point of referral and offering parents immediate advice around behavior, understanding their rights, what support is available. In most cases this was followed up with an email summing up the information and posting additional resources as needed including visuals, social stories etc. To approximately 10% of the families, an additional home visit was offered;
- 178 families received Reach Out support, our volunteer befriending service for those families who would otherwise not be able to access any support;
- West Midlands: 189 children and young people were supported in our term time play and youth clubs and a further 197 were supported on play schemes during holiday periods;
- London: 98 children and young people were supported in our term time play and youth clubs and a further 203 were supported on play schemes during holiday periods;
- 16 Siblings were supported during this period.

Staff and Volunteers

- 105 new staff were recruited this year (78 in London and 27 in West Midlands);
- 93 new volunteers were recruited and trained (56 in London and 37 in West Midlands);
- Over 37,000 volunteer hours were offered supporting our community in a variety of different ways including befriending, support in play schemes, office volunteering, and IT support. That is the equivalent of 19 Full Time staff;
- Our volunteer coordinator in London left in December 2019. The role was handled by our Recruitment Manager and our Reach Out Coordinator.

Social Media Reach

- For Twitter we finished the financial year with 4,800 followers approximately of which 567 were new followers. An average of 29,000 people looked at our tweets each month, with a range of 11,000 to 47,500;
- For Facebook we started with 2,994 likes, which reached 3,454 likes by the end of the year. Our reach also averaged 7,521 a week;
- For Instagram, having made our first post on 18th April 2019, we had grown to approximately 450 followers by March 2020 with our most popular post reaching 59 likes in this time.

Our Impact during 2019-2020

- An analysis of our parent evaluation data, drawn out of 96 responses were as follows:

100%	of service users enjoyed the service provided and felt they had benefited
100%	of adults felt their overall skills had improved
100%	felt that the service had benefited the wider family
98%	experienced an improvement in mood and a decrease in anxiety
97%	felt that there had been an improvement in interaction
95%	of children showed improved play skills including sharing
95%	expressed that they felt more self-confident
95%	felt better equipped to make friends and relationships
89%	felt more independent

- During this period we supported 12 children in Newham who were either excluded from school or left without an appropriate school place. 10 out of 12 have already been transitioned and integrated back into full time education provision;
- Our Adult Community Volunteering Service (ACV) has supported 38 autistic adults. Of those, 19 have found voluntary placements, 3 have gained paid employment and 1 person has enrolled into a paid apprenticeship;
- 4 Volunteers moved into employment with us;
- Since January 2020, our website has had an increase of 8,310 users with a total of 22,343 views. 80% of these have been new users;
- Since November we extended the Triage service to cover all boroughs and we are now contacting all clients referred to us within two weeks. The benefit of triage, in addition to offering much needed support and initial advice to families who may not be able to access paid service or who have little understanding of their rights, was that it allowed us to better understand family needs and better manage waiting lists. For example it allowed us to identify a need for a Bengali speaking parent group in Newham, which we were quick to deliver.

"It was certainly wonderful talking to you. It got me all choked up that you basically explained my life without me having to open my mouth which to be honest was a MASSIVE relief and is really hard for me to articulate as eloquently as you did so thank you", D, women's group 2019

"A huge hug to all of you and the wonderful work and support you give. You are our lifeline. I can't thank you enough." D, London parent

"You have some amazing staff working for Resources for Autism! A had such a great time and seriously can't wait for next Saturday. I and my husband just wanted to thank you. We both felt completely at ease with the staff and left feeling confident and relaxed about attending next week. A even played the piano



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while she was there (which she does very well but refuses to accept this). Can't thank you enough. All of your staff were welcoming and approachable. Thank you so very much" E, West Midlands mum

Our Successes during 2019-2020

- **Improving our Reach:** In March 2020 we were chosen out of over 100 other charities for a space at Media Trust Women's Voices event curated for charities who support vulnerable women. We were matched with media industry specialists who helped us create a social media campaign and marketing plan with the aim of connecting to more isolated women across the UK so they know we exist for them. Our campaign was overtaken by lockdown measures shortly after but we will relaunch it when the time is right;
- **New Projects:** A new joint art & music therapy group facilitated by our Art Therapy Trainee and Music Therapist was piloted in January 2020 for three months, working with three primary-school aged children. Although the group had to be cut short by Covid-19 restrictions, we received positive feedback from parents and it provided a fantastic experience for exploring new and innovative ways of working across two modalities. It has set the precedent for future collaborative projects. Moreover, a new adult music therapy group was set up in February 2020 targeting independent adults aged 20-30 and aiming to offer opportunities for group music-making and social interaction. Since the end of March 2020, the group has transitioned effectively to online sessions and will resume face to face sessions in September 2020;



- **Prevention Pilot in Local Authority:** We have piloted a new way of supporting families offering time limited intervention to carers, enhancing their understanding of their child's needs and autism related behaviour, and supporting them in using relevant autism support strategies into their daily routines. So far, feedback for this service has been great and social workers from different local authorities are demonstrating keen interest to work more closely with RfA. Barnet local authority has commissioned us to offer this service for a further 6-month period, working alongside carers and early year's practitioners to enhance their understanding of autism and build their capacity. We intend to continue developing this offer further as we feel this is key in reducing future breakdowns and improving outcomes for individuals and their families;
- **Diversity:** The diversity of the team has improved in terms of gender, ethnicity, disability and sexuality spectrum, which means our service users are reflected back in a real positive role model sense. An example of this has been having our first regular Trans service user who has been settled and accepted and engaged in fun activity. We are now much more integrated into the London Youth organisation sector and this has led to us making some interesting links such as Gendered Intelligence and diversity work with Sound Connections Project;
- **Breaking New Grounds:** The Mental Health Group has continued to break new ground for us and with some specialist training; we are making real inroads into autism in a wider sense. We are now providing training internally and producing RfA resources to accompany the training. One of our Mental Health trainers has been approached to become part of the Barnet MHFA delivery which is great and recognition of how much knowledge we have in our team;
- **Better Internal Collaboration:** The London and Birmingham play teams have formed a joint team that has worked really well bringing the two cities together and making policy and practice much more in line with each other. Joint training via zoom in a regular slot has strengthened this bond.

Our Challenges during 2019-2020

- **Staff Capacity:** The demand for our services exceeds our capacity to deliver them and all services currently have significant waiting lists. Clarifying our service priorities for the next three years is paramount in order to ensure that staff maintain manageable workloads, are supported appropriately and can maintain the quality of the work;
- **Recruitment** of new staff and volunteers remains a challenge which affects the whole social care sector. There is growing competition with other providers who might be offering 'less challenging' volunteering packages and significant impact of Brexit on recruitment within overseas student and other populations which has led to us having low numbers in some clubs and not meeting commissioned numbers in some areas.

COVID-19

The biggest challenge of this year has without a doubt been the impact of the global pandemic on our community and on us as providers. From March to July 2020 we had to reimagine our whole organisation and adapt our services in line with the global pandemic. We quickly identified those families/individuals most in need and continued providing our frontline face to face support to them. We ceased the face to face group activity on the 23rd March 2020 and moved our services online. We provided weekly phone calls and online sessions, connecting service users to online-shopping, and created autism specific resources to help them to navigate through the most challenging of times. As our groups moved virtually we curated a monthly virtual calendar with a range of activities and discussion groups for our community to participate which included quizzes, well-being sessions, music therapy, relaxation, film club and art therapy. All of these had the aim of increasing connectivity and decreasing social isolation. We launched an emergency helpline for 4 months and we sent home isolation packs to 650 children and adults within our community.

We are proud of our response during lockdown and we are working tirelessly to balance the additional risk imposed by this virus, with our imperative to continue to serve those most in need.

The impact on RfA of the global pandemic, whilst still largely unknown, poses a need for us to reconsider our focus, our fundraising and our service priorities for the next year. The CEO will continue to work closely with Trustees and the leadership team to ensure that risk is identified and mitigated. We are tremendously grateful and proud of our staff on the ground for their dedication, loyalty and hard work during this crisis.

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 is in place and regularly reviewed; safer recruitment practices followed; supervision,



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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 which are 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 £370,391 during the year, compared with a deficit of £170,509 the previous year. The increase was largely due to the charity incurring increased staff costs and not receiving as much legacy income as in previous years.

Income from charitable activities, in the form of fees and contracts increased by £31,349 which has led to an increase in costs to provide these services.

Expenditure increased by £193,962 mostly due to the increased staff needed to meet service demands and increased pension costs and the London living wage. In addition, many local authority contracts have been continually rolling over at income levels set some years ago without any increase to reflect increased costs in providing the services. Included in support costs this year is a significant amount of time directly spent on charitable services that had previously been shown in charitable costs. Therefore, the true increase in costs is in costs directly linked to service provision.

The unrestricted funds held at the end of the year fell by £330,864 to £1,543,104 and restricted funds fell by £39,527 to £107,410.

Total funds at the year-end stand at £1,650,514, of which £864,698 is designated as it could only be realised by selling the charity's fixed assets, and £678,406 represents undesignated 'free' reserves. More details of the reserves can be seen in note 14 of the accounts.

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.

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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 3.3 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. However, those statutory tenders are heavily subsidised by RfA's voluntary income which, in the absence of much valued but unreliable legacy income, results in RfA having an operational service model that depletes its reserves year on year. Since February 2020, a review of pricing has been undertaken by RfA's CEO and Finance Manager in order to ascertain the true cost of running services. This review has highlighted that all of our statutory funded services are approximately 30% subsidised by voluntary income, which results in an operational deficit for services that should be recovering their true costs. The new CEO has shared these findings openly with commissioners and is currently in discussions with them to come to a mutual agreement to charge the appropriate amounts to match the cost of providing these services.



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.

Whilst our legacy income dropped significantly in the last year, 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 those who made donations towards our mission.

Plans for Next Year:

2020-2021 has started with RfA finding itself responding to the global pandemic. Whilst very much still assessing the impact of this on our Community and organisation, we remain hopeful and ambitious about our plans for next year. The priority is to maintain the services already offered and strengthen them in certain areas. Our immediate and medium-term priorities for next year are:

- **Financial Recovery:** In order to ensure our organisation continues to serve our Community in the long run, we need to focus our efforts in ensuring our operating model is not relying on our reserves, which are depleting, thus threatening our sustainability. An action plan has been signed off by Trustees in May 2020 which includes:
 - a) review of our statutory contract pricing to understand true cost of providing care
 - b) Renegotiation with commissioners towards cost recovery pricing of statutory services
 - c) Recruitment of a new Trustee with expertise in Fundraising
 - d) Grow our fundraising resource through our Lottery grant

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- e) Review our approach to grant income towards fewer grants of larger size
- f) Develop further our partnerships with corporates
- g) Grow our training income.
- **Grow our online work:** As challenging as it was for us to have to go from face to face to virtual support, there have been many positives. Running groups virtually certainly has its place for a range of young people/ adults with autism, many of whom experience high levels of social anxiety and/or depression and who find groups difficult. Virtual support has also meant that we can connect with adults who do not live in London and who have no services in their local area. With this in mind we hope to capitalise on this new found knowledge and use this to our advantage in planning more virtual groups in the future to increase our reach to those who are unable or too anxious to join our face to face groups.
- **Lifetime Pathway:** We know that children with autism become adults with autism and currently we have a growing demand for adult provision which has only been exacerbated by the impact of the pandemic. We aim to strengthen our offer of support across the lifetime pathway and look at our provision beyond 18 years. Strengthening our adult provision across the spectrum of need will be a fundraising focus for the next year.
- **Route to employment:** We were successful in being accepted on to the DWP framework and we are still establishing the employment service that we hope to run in 2021. Ideas for this are connecting with organisations and businesses who are willing to undertake specialist autism employment training prior to them recruiting a small group of adults whom we deem ready for work. We would deliver workplace workshops for a small cohort and place them into these organisations with ongoing workplace support delivered by our autism specialists.



- **Grow our Behaviour Support Service:** Whilst we have had a high reach in terms of the training and behavior support we offered this year and have built very strong relationships with schools and local authorities as a result, our demand for this service is continuing to grow. We have already secured an increase in our Behaviour Management resource of two more days funded by a Local Authority and this will be a fundraising focus for next year.

- **Quality:** Taking a deeper look at the quality of the service we offer and getting better at understanding and articulating the outcomes of our work for people we support will be a key focus of our work next year which will be led by our new Head of Quality and Service Development.

- **Increase our Preventative Reach:** through more dedicated resource to parenting support, more training to professionals and through evaluating the impact of our North London pilot with families and scaling across other Local Authorities.

- **Staff/Volunteer Wellbeing:** Since March and in light of the impact of the pandemic on our staff/volunteers we have been proactive in taking steps to

support and promote the wellbeing of our staff/volunteers, some of whom were heavily psychologically impacted. We have offered counselling sessions, weekly yoga classes, group supervisions on resilience, weekly peer group supervisions and an 8 week wellbeing program on preventing burn out. The take up by staff of these initiatives - and more importantly the feedback on the positive impact - has only evidenced further the need for us to continue to invest in this area in a more systematic way. We will continue to look into developing this area further with an aim of gaining accreditation as a Mentally Healthy employer.

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Like many other charities, in light of the pandemic we will face financial constraints and challenges along the way, some of which are still unknown to us. Our unique specialist offer and our passion to meet the needs of our Community as best as we can will continue to drive us towards our goal and mission.

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 Resources for Autism for the purposes of company law, are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our auditors

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

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

By order of the board of trustees

C N Hunter Gordon
Chairman

Date:

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 31st March 2020 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 2020 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

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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 were:

- 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;

RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

- 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 Director's responsibilities statement set out on pages 14, 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.

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:

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 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies:					
Grants from trusts and foundations	3	110,750	446,179	556,929	525,026
Other donations	3	50,583	-	50,583	27,289
Legacies	3	21,240	-	21,240	116,827
Charitable activities	4	1,433,144	-	1,433,144	1,401,795
Investments		5,138	-	5,138	6,571
Other	5	12,265	-	12,265	7,711
Total income		1,633,120	446,179	2,079,299	2,085,219
Expenditure on:					
Raising charitable funds	6	40,588	-	40,588	43,445
Charitable activities	7	1,923,396	485,706	2,409,102	2,212,284
Total expenditure		1,963,984	485,706	2,449,690	2,255,728
Net (expenditure)/income before transfers	9	(330,864)	(39,527)	(370,391)	(170,509)
Transfers between funds	14	-	-	-	-
Net movement in funds		(330,864)	(39,527)	(370,391)	(170,509)
Reconciliation of funds					
Total funds brought forward at 1 April 2019	14	1,873,968	146,937	2,020,905	2,191,414
Total funds carried forward at 31 March 2020	14	1,543,104	107,410	1,650,514	2,020,905

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
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Financial Statements

Balance Sheet

As at 31 March 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	11		864,698		879,424
Current assets					
Debtors	12	307,182		239,151	
Cash at bank and in hand		<u>749,710</u>		<u>1,141,546</u>	
		1,056,892		1,380,697	
Liabilities					
Creditors: amounts falling due within one year	13	<u>(271,076)</u>		<u>(239,216)</u>	
Net current assets			<u>785,816</u>		<u>1,141,481</u>
Total assets less current liabilities			<u>1,650,514</u>		<u>2,020,905</u>
 Funds					
Unrestricted funds:					
General funds	14	<u>678,406</u>		<u>812,670</u>	
		678,406		812,670	
Designated funds	14	<u>864,698</u>		<u>1,061,298</u>	
			1,543,104		1,873,968
Restricted funds	14		<u>107,410</u>		<u>146,937</u>
Total charity funds	15		<u>1,650,514</u>		<u>2,020,905</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 on2020 and signed on their behalf by:

.....
C N Hunter Gordon
Trustee
Resources for Autism (Company Number: 3326332)

RESOURCES FOR AUTISM
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For the year ended 31 March 2020

	Note	Total funds 2020 £	Total funds 2019 £
Cash flows from operating activities			
Net (expenditure)/income for the year (as per the Statement of Financial Activities)		(370,391)	(170,509)
Adjustments for:			
Depreciation		14,726	16,983
Interest receivable		(5,138)	(6,571)
Decrease/(increase) in debtors		(68,031)	22,756
(Decrease)/increase in creditors		31,860	(26,506)
Cash flows (used in)/generated from operating activities		<u>(396,974)</u>	<u>(163,847)</u>
Cash flows from investing activities			
Interest received		5,138	6,571
Net cash provided by investing activities		<u>5,138</u>	<u>6,571</u>
(Decrease)/increase in cash and cash equivalents in the year		(391,836)	(157,276)
Cash and cash equivalents at the beginning of the year		1,141,546	1,298,822
Cash and cash equivalents at the end of the year	(i)	<u><u>749,710</u></u>	<u><u>1,141,546</u></u>

Note to the cashflow statement

(i) **Analysis of cash and cash equivalents**

	2020 £	2019 £
Cash in hand	4,023	3,321
Cash at bank	745,687	1,138,225
Total cash and cash equivalents at 31 March 2020	<u><u>749,710</u></u>	<u><u>1,141,546</u></u>

(ii) **Net debt**

There was no net debt during the year to 31 March 2020 or the year to 31 March 2019.

RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2020

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 2019) - (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 £678,406 (2019: £812,670). 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.

Whilst the coronavirus pandemic has resulted in significant national uncertainty, the Trustees do not consider that these uncertainties will impact on the charity's ability to continue as a going concern for the twelve months following the signing of the financial statements.

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 2020

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.

RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2020

3 Income from grants, donations and legacies

	2020	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	2,091	1,079
BBC Children in Need (London projects)	30,762	29,907
BBC Children in Need (West Midlands projects)	9,916	9,916
Beatrice Laing	-	5,000
Bernard Piggott Charitable Trust	1,000	-
Big Lottery: Awards for All - Area 51	2,916	7,084
Big Lottery: Behaviour support	4,599	-
Big Lottery: Supporting the London Autistic Family	123,269	152,004
Big Lottery: Autism (West Midlands)	43,481	54,807
Birmingham Bodenham Trust	-	1,000
The Boshier-Hinton Foundation	2,000	-
Caldbeck Christian Trust	4,000	4,000
CB and HH Taylor 1984 Trust	500	-
CHK Charities Limited	-	5,000
City of Westminster Charitable Trust	4,000	-
Baron Davenport's Charity	1,000	1,000
Dentons Charitable Trust	-	1,000
Dumbreck Charity	1,000	1,000
Edward Cadbury Charitable Trust	2,000	-
The Eveson Charitable Trust	5,000	5,000
The February Foundation	5,000	-
The Goldsmiths' Company Charity	5,000	-
Green Hall Foundation	-	1,000
Hampstead Garden Suburb Trust	-	300
Hazel and Leslie Peskin Charitable Trust	250	-
Heart of England Community Foundation	6,630	3,326
The Henry Smith Charity	-	6,250
Irving Memorial Trust	2,000	-
Jack Petchey Foundation	5,113	4,561
The Sir James Roll Charitable Trust	1,750	1,000
John Lyon's Charity	4,000	-
Sir John Sumner's Trust	-	200
Johnnie Johnson Trust	-	2,350
Joseph Levy Foundation	68,824	11,464
Leeds Building Society Foundation	-	1,000
The Lillie C Johnson Charitable Trust	500	1,000
Linden Family Trust	90,000	40,000
The Mercers' Company Charitable Trust	35,000	22,222
The Merchant Taylors' Consolidated Charities for the Poor	26,400	19,135
Mishcon Family Charitable Trust	-	1,250
Moto in the Community Trust	2,000	-
Newcomen Collett Foundation	1,000	2,000
The Oliver Stanley Charitable Trust	-	2,000
The Pixel Fund	-	3,750
Richmond Parish Lands Charity	5,000	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	3,000	2,000
The Saintbury Trust	-	3,000
SCREAM Foundation	15,000	-
The Shanly Foundation	2,000	-
Simon Mark Lazarus Charitable Foundation	-	4,000
Thomas Sivewright Catto Charitable Settlement	-	1,000
The Three Guineas Trust	20,000	52,866
Young Barnet Foundation - Space 2 Grow Fund	-	7,693
Young Londoner's Fund (Greater London Authority)	20,928	-
Mrs Yvonne Flux Charitable Trust	-	1,000
Zurich Community Trust	-	935
Grants from trusts and foundations	556,929	525,026

RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2020

3 Income from grants, donations and legacies (continued)

	2020 £	2019 £
Grants from trusts and foundations	556,929	525,026
Donations from companies and other organisations		
Groundwork UK (Tesco Bags of Help)	661	
Waitrose	594	
	<u>1,255</u>	5,490
Other donations		
Donations from others (including gift aid where appropriate)	49,328	21,800
Legacies	21,240	116,827
Total donations, grants and legacies	<u><u>628,752</u></u>	<u><u>669,143</u></u>

4 Incoming resources from charitable activities

	Art and music therapy	Play schemes	Community support, reach out and school reintegration	Behaviour support	Adult support	Total
	2020 £	2020 £	2020 £	2020 £	2020 £	2020 £
Fees	20,121	92,184	338,307	2,346	36,635	489,593
Contract income	-	689,400	253,901	250	-	943,551
Total	<u>20,121</u>	<u>781,584</u>	<u>592,208</u>	<u>2,596</u>	<u>36,635</u>	<u>1,433,144</u>
	2019 £	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>-</u>	<u>31,830</u>	<u>1,401,795</u>

Total income from statutory sources amounted to £964,479 (2019: £975,069) (excluding personal care package funding).

5 Other income

	2020 £	2019 £
Activities for generating funds:		
Fundraising events	-	2,902
Rent receivable	2,600	2,990
Activities for generating funds	<u>2,600</u>	<u>5,892</u>
Other	9,665	1,819
	<u><u>12,265</u></u>	<u><u>7,711</u></u>

RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2020

6 Analysis of expenditure on raising charitable funds

	2020 £	2019 £
Staff salaries, NIC and pension contributions	23,073	25,324
Direct costs	<u>17,515</u>	<u>18,121</u>
	<u>40,588</u>	<u>43,445</u>

7 Analysis of expenditure on charitable activities

	Art and music therapy	Play schemes	Community support, reach out and school reintegration	Behaviour support	Triage	Adult support	Total
Note	2020 £	2020 £	2020 £	2020 £	2020 £	2020 £	2020 £
Salaries and related costs	57,856	697,221	832,078	42,798	24,278	140,098	1,794,329
Direct costs	2,394	153,569	27,275	199	-	14,771	198,208
Support and governance costs	8 13,432	161,864	193,172	9,936	5,636	32,525	416,565
	<u>73,682</u>	<u>1,012,654</u>	<u>1,052,525</u>	<u>52,933</u>	<u>29,914</u>	<u>187,394</u>	<u>2,409,102</u>

	Art and music therapy	Play schemes	Community support, reach out and school reintegration	Behaviour support	Triage	Adult support	Total
Note	2019 £	2019 £	2019 £	2019 £	2019 £	2019 £	2019 £
Salaries and related costs	61,579	793,435	711,846	42,453	10,200	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	101,133	9,900	2,435	17,493	257,865
	<u>73,304</u>	<u>1,083,732</u>	<u>842,575</u>	<u>52,353</u>	<u>12,635</u>	<u>147,685</u>	<u>2,212,284</u>

8 Support and governance costs

	2020 £	2019 £
Support costs		
Staff salaries and NIC	229,503	101,341
Recruitment costs (including Disclosure and Barring Service checks)	24,645	4,539
Training of front line staff	17,978	16,956
Premises costs	14,919	14,514
Insurance	3,830	3,639
Office costs	44,300	42,515
Travel expenses	2,237	2,456
General costs	4,327	3,609
Accountancy services	49,979	43,654
Depreciation	14,726	16,983
	<u>406,444</u>	<u>250,206</u>
Governance costs		
Legal and professional fees	5,048	2,592
Trustee insurance	632	627
Trustee expenses	-	-
Audit fee	440	4,440
	<u>6,120</u>	<u>7,659</u>
	<u>412,564</u>	<u>257,865</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 2020

9 Net incoming resources for the year

	2020 £	2019 £
Net incoming resources are stated after charging:		
Auditors' remuneration for audit services	4,440	4,440
Depreciation	<u>14,726</u>	<u>16,983</u>

10 Trustee and employee information

a) Trustee information

No trustees received any remuneration or other benefits during the year (2019: £nil).

Seven trustees served during the year (2019: seven)

No trustee received travel or any other expenses or payment for services supplied to the charity during the year (2019: £nil).

Unrestricted donations of £95,000 were received from trustees and organisations linked to trustees (2019: £40,000).

b) Employee information

Employee numbers:

The average monthly headcount was 214 (2019: 205).

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

	2020 Number	2019 Number
Key management personnel	2	2
Fundraising	1	1
Administration	5	3
Project delivery	<u>85</u>	<u>82</u>
	<u>93</u>	<u>88</u>

Employee costs :

	2020 £	2019 £
Salaries	1,907,862	1,747,632
Social security costs	110,209	97,423
Pension costs	<u>28,835</u>	<u>18,983</u>
	<u>2,046,906</u>	<u>1,864,038</u>

Employee remuneration received by the two key management personnel (the Chief Executive and West Midlands' Project Manager) together totalled £116,907 (2019: £107,468).

On an annualised basis, one employee received remuneration plus other employee benefits in the band of £60,000 to £70,000 (until December 2019 only) (2019: one) and one employee received remuneration plus other employee benefits in the band of £70,000 to £80,000 (from December 2019 only) (2019: nil).

RESOURCES FOR AUTISM
ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2020

11 Tangible fixed assets

	Long leasehold property £	Office equipment £	Motor vehicles £	Total £
Cost				
As at 1 April 2019	1,041,105	23,742	53,399	1,118,246
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2020	<u>1,041,105</u>	<u>23,742</u>	<u>53,399</u>	<u>1,118,246</u>
Depreciation				
As at 1 April 2019	169,281	23,742	45,799	238,822
Released on disposals	-	-	-	-
Charge for year	12,826	-	1,900	14,726
As at 31 March 2020	<u>182,107</u>	<u>23,742</u>	<u>47,699</u>	<u>253,548</u>
Net book value				
As at 31 March 2020	<u>858,998</u>	<u>-</u>	<u>5,700</u>	<u>864,698</u>
As at 31 March 2019	<u>871,824</u>	<u>-</u>	<u>7,600</u>	<u>879,424</u>

12 Debtors	2020 £	2019 £
Trade debtors	246,299	207,547
Prepayments and accrued income	60,883	31,604
	<u>307,182</u>	<u>239,151</u>

13 Creditors: amounts falling due within one year	2020 £	2019 £
Trade creditors	49,533	26,950
Taxation and social security costs	33,131	26,101
Other creditors	75,650	76,850
Accruals	28,631	16,559
Deferred income	84,131	92,756
	<u>271,076</u>	<u>239,216</u>

Deferred income		
Deferred income brought forward	92,756	135,225
Transferred to income in year	(92,756)	(133,134)
Deferred income in year	84,131	90,665
Deferred income carried forward	<u>84,131</u>	<u>92,756</u>

Deferred income contains £nil statutory funding (2019:£nil).

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

£92,756 deferred income brought forward at the beginning of the year was released to income during the year (2019: £133,134).

RESOURCES FOR AUTISM ANNUAL REPORT AND ACCOUNTS

Notes to the Accounts

For the year ended 31 March 2020

14 Analysis of charitable funds

Analysis of movements in funds

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Unrestricted funds					
General funds: free reserves	812,670	1,633,120	(1,802,450)	35,066	678,406
Designated funds:					
- Core costs fund	111,630	-	(111,630)	-	-
- Fixed assets fund	879,424	-	(14,726)	-	864,698
- Service users' subsidy fund	17,200	-	(17,200)	-	-
- Training fund	53,044	-	(17,978)	(35,066)	-
	<u>1,873,968</u>	<u>1,633,120</u>	<u>(1,963,984)</u>	<u>-</u>	<u>1,543,104</u>
Restricted funds					
Adult support	-	32,387	(32,387)	-	-
Art and music therapy	146,937	-	(40,527)	-	106,410
Behaviour support	-	10,599	(10,599)	-	-
Big Lottery: Reaching Communities - Supporting the Autism Family (West Midlands)	-	43,481	(43,481)	-	-
Big Lottery: Supporting the London Autistic Family	-	123,269	(123,269)	-	-
Community support	-	68,824	(68,824)	-	-
Holiday schemes	-	24,000	(24,000)	-	-
Play services	-	78,219	(77,219)	-	1,000
Reach Out	-	45,400	(45,400)	-	-
Triage service	-	20,000	(20,000)	-	-
	<u>146,937</u>	<u>446,179</u>	<u>(485,706)</u>	<u>-</u>	<u>107,410</u>
Total funds	<u>2,020,905</u>	<u>2,079,299</u>	<u>(2,449,690)</u>	<u>-</u>	<u>1,650,514</u>

Comparative information

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Unrestricted funds					
General funds	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>-</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>0</u>	<u>146,937</u>
Total funds	<u>2,191,414</u>	<u>2,085,220</u>	<u>(2,255,729)</u>	<u>-</u>	<u>2,020,905</u>

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14 Analysis of charitable funds (continued)

Unrestricted funds

Name of unrestricted funds

General funds: free reserves
Designated funds

Description, nature and purposes of the fund

The "free reserves" after allowing for all 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

Adult support

Description, nature and purposes of the fund

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.

Behaviour support

Funds donated by Big Lottery and others to support individuals on the autism spectrum and those who care for them with strategies and advice, enabling them to regulate behaviour and fulfil their potential.

Big Lottery: Reaching Communities -
Supporting the Autism Family (West
Midlands)

Four months of a three year grant to 31 July 2019 and six and a half months of a three year grant to 16 September 2022 to fund the extension of services in the West Midlands.

Big Lottery: Supporting the London Autistic
Family

Nine and a half 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.

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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For the year ended 31 March 2020

15 Analysis of net assets between funds

	Tangible fixed assets 2020 £	Net current assets 2020 £	Total 2020 £
Unrestricted funds:			
General funds: free reserves	-	678,406	678,406
Designated funds	864,698	-	864,698
Restricted funds	-	107,410	107,410
Total funds	864,698	785,816	1,650,514

Comparative information

	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

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:

	2020 £	2019 £
Free reserves as at 31 March 2020	678,406	812,670
Total expenditure in the year	2,449,690	2,255,728
Number of months' expenditure in general funds	3.3	4.3

Since January 2020, the charity has been reviewing services and procedures. The resulting efficiencies should improve the charity's finances in the financial year to 31 March 2021, despite the impact of the Covid-19 pandemic.

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16 Comparative Statement of Financial Activities (extract)

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £
Income from:			
Donations and legacies:			
Grants from trusts and foundations	56,250	468,776	525,026
Other donations	24,806	2,484	27,290
Legacies	116,827	-	116,827
Charitable activities	1,401,795	-	1,401,795
Investments	6,571	-	6,571
Other	7,711	-	7,711
Total income	1,613,960	471,260	2,085,220
Expenditure on:			
Raising charitable funds	43,445	-	43,445
Charitable activities	1,664,580	547,704	2,212,284
Total expenditure	1,708,025	547,704	2,255,729
Net income / (expenditure) before transfers	(94,065)	(76,444)	(170,509)
Transfers between funds	-	-	-
Net movement in funds	(94,065)	(76,444)	(170,509)
Reconciliation of funds			
Total funds brought forward at 1 April 2018	1,968,033	223,381	2,191,414
Total funds carried forward at 31 March 2019	1,873,968	146,937	2,020,905