

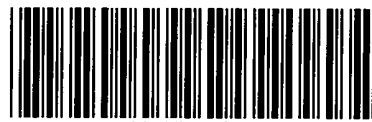
resources for
autism

Resources for Autism

Directors' Annual Report and Accounts

April 2015 – March 2016

WEDNESDAY



A5HX0BSH

A20

19/10/2016

#15

COMPANIES HOUSE

Resources for Autism
2015/16 Annual Report and Accounts

**Resources for Autism
Legal and Administrative Information**

Company Number 3326332

Registered Charity 1061253

Directors:

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

Chief Executive:

L Dresner

Company Secretary:

R H Esdaile

Registered Office:

858 Finchley Road
Temple Fortune
London NW11 6AB

Bankers:

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

Auditors:

Begbies Chartered Accountants
9 Bonhill Street
London EC2A 4DJ

Resources for Autism
Report of the trustees for the year ending 31 March 2016.

The Trustees are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31 March 2016 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management

Company Status:

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



Governance and internal control:

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

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

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

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

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

Purpose and activities:

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

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

Specifically, the charity aims to:

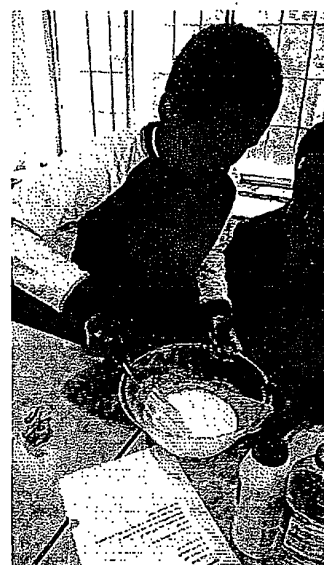
- Improve the quality of life of individuals and families affected by autistic spectrum condition;
- Expand the opportunities for individuals with autistic spectrum condition
- Improve the skills of individuals with autistic spectrum condition; and
- Improve the emotional well-being of individuals with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

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

Ensuring our work delivers our aims:

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

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



In order to achieve its aims, in 2015/16 Resources for Autism's activities included:

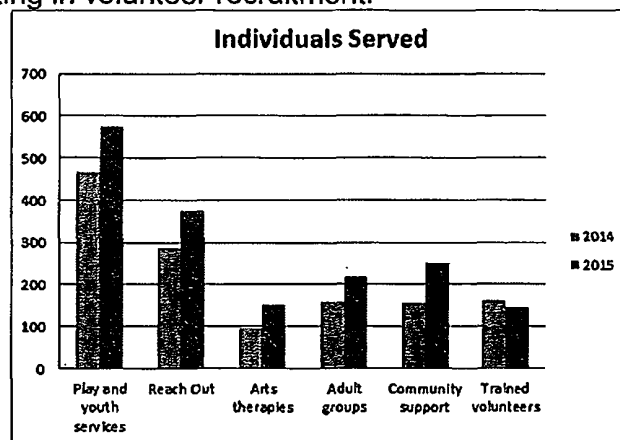
- Weekly specialist play schemes during term-time for children and young people with an autistic spectrum condition.
- Play schemes during the school holidays in the summer, at Easter, at Christmas and during half term breaks.
- Programmes of art and music therapy at the charity's resource centre and in local schools and centres.
- Arts, sport, confidence and social skills groups for adults with Autism Spectrum Condition (ASC);
- Home-based family support to families through its Reach Out project.
- Autism to Autism Supported volunteering (where volunteers themselves are affected by Autism Spectrum Condition).
- One to one specialist carer support in the community for both adults and children.
- Siblings groups and holiday schemes.
- Parent support groups and drop in sessions.
- Training and support for other organisations.
- Information and signposting to families affected by autistic spectrum condition.
- Providing volunteering opportunities and offering training for volunteers.

Achievements and performance during 2015/16:

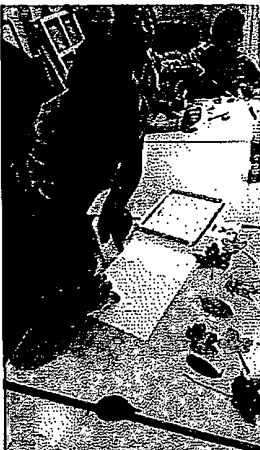
Last year's objectives included maintaining and developing existing provision and focused on increasing one to one home support and adult services. This has been achieved as shown below.

The only disappointment is in volunteer recruitment and this is an area we will focus on in the coming year.

- 575 Children attended play and youth services – a 23% increase on 2014/15.
- 375 Families received support from Reach Out – an increase of 31% on 2014/15
- 150 adults and children received art or music therapy – an increase of 56% on 2014/15
- 218 adults attended art and social skills groups – an increase of 37% on 2014/15
- 251 individuals received home or community based support workers. – an increase of 61% on 2014/15
- 145 new volunteers completed their training; this is down 11% on 2014/15. The main reason for this appears to be less time for volunteer recruitment in the West Midlands due to a cut in funding. We are seeking to address this in 2016/17 by sourcing alternative funding and investing in volunteer recruitment.



- 38 volunteers who themselves have a diagnosis of autism were placed in community organisations – an increase of 16% on 2014/15. 4 people gained paid employment as a direct result of their volunteering.
- Over 4,000 individuals received advice and information and there were 110,335 visits to pages on the RfA website, of which 82.4% were new 'visitors'. This is a 12% increase on 2014/15. 38% of visits were from Greater London or the West Midlands with the remaining covering the whole of the UK including Scotland, Wales and both Southern and Northern Ireland.
- RfA posts regularly to Facebook and Twitter and reaches approximately 3,000 people a week via social media, doubling the numbers from 2014/15.



Volunteers contributed 39,000 hours of their time over the last year, which equates to 21 full time, paid staff.

Eight of our young people received a Jack Petchey Achievement award

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

Impact:

This year RfA have produced our first Impact Report which can be read alongside this for more detail.

Key findings were:

- 100% of those attending groups enjoyed the service

- 100% of those receiving art or music therapy felt they had benefited
- 100% of those using services felt they benefited parents and the wider family
- 100% of those receiving a Reach Out volunteer felt the service met individual need
- 97% reported an improvement in overall mood
- 95% reported an improvement in interaction
- 94% reported an improvement in play skills
- 94% of service users reported improved self-confidence
- 93% reported an improvement in life skills
- 92% felt better able to make friends.
- 89% felt that service had resulted in improved communication
- 88% of adults attending groups reported an increase in independence

Values:

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

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

Risks:

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

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

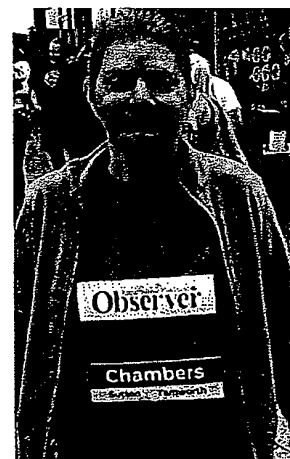
The organization has a full set of policies and procedures read and signed by all staff on appointment including detailed child and adult safeguarding. All staff are enhanced DBS checked.

Risk assessments are completed for every activity undertaken.

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

Financial Review

The charity generated a surplus of £876,809 during the year, due to a



generous one off legacy of £873,000 received in September. Of this total £450,000 was designated by the trustees to invest in improvements to long term capacity, beneficiary access and quality of service through training over the next two years. During the year £172,873 of the designated funds were spent, most notably £137,503 to refurbish and expand the charity's London premises.

Expenditure decreased by £68,031 to £1,618,053, largely by reducing salary costs, in order to achieve a break even position excluding exceptional income. The unrestricted funds held at the end of the year rose by £856,038 to £1,978,299 and restricted funds by £20,771 to £30,037. Total funds at the year-end stand at £2,008,336, of which £1,701,172 represent undesignated unrestricted reserves. Of this total £933,577 is invested in the fixed assets 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 succeeded in almost reaching this target of between 6 and 12 months of operating costs due to a one off legacy but are aware that this needs to be protected.

The 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. The change to personal budgets has not proved as difficult as anticipated although rates of payments agreed to individual families often do not relate to the actual cost of a service resulting in the need to fund the shortfall.

Resources for Autism have 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 of 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 financial statement has continued to impact on families and changes in benefits for those with a disability has resulted in increased pressure on RfA to provide accurate information regarding financial support available.

Additional unrestricted funds were received from legacies and donations from individuals and companies and a pop up shop and RfA is deeply indebted to those who have supported us in this way. We are also indebted to those who engaged in sponsored events on our behalf, including running marathons and climbing mountains and those who made donations in lieu of gifts for

marriages, birthdays and civil partnerships and those who asked for fees for their services to be passed onto RfA.

Plans for Future Periods:

In 2016/2017, 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.
- Supporting those on the lowest incomes to access services via a designated subsidy fund.
- Increasing compulsory training for all staff to ensure that highest quality of service is maintained and increased via a designated training budget.
- 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.
- Extending the range of transition services and providing support for 19 – 25 year olds
- Exploring supported employment options for adults where possible and appropriate.
- Increasing the offer of family support via parent and/or siblings groups and behavior support.
- Exploring increased opportunities to provide training for other organisations and to provide support in schools for individuals.
- When appropriate and subject to request and funding from the relevant local authorities, replicating elsewhere in the UK the services it currently provides in London and the West Midlands.
- Further developing our information and marketing materials to ensure as many people as possible hear about our services.



Directors and their interests

Apart from the Directors/Trustees listed on page 2, no other person served as a charity trustee during 2015/16.

Statement of Directors' Responsibilities

The charity 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

Resources for Autism
2015/16 Annual Report and Accounts

- 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 business.

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 the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

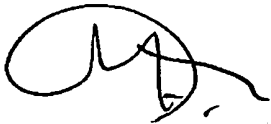
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's 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

14 July 2016



Auditors

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

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF RESOURCES FOR AUTISM

We have audited the financial statements of Resources for Autism for the year ended 31st March 2016 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's member, 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not except or assume responsibility to anyone other than the charitable company and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the Trustees' Responsibilities Statement set out on pages 7 and 8, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF RESOURCES FOR AUTISM

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2016, and of its incoming resources and application of resources, including its income and

expenditure, for the year ended;

- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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



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

Date: 25/7/16

Financial Statements

Year ending 31st March 2016

Statement of Financial Activities
(Incorporating an income and expenditure account)

	Notes	2016 Unrestricted £	2016 Restricted £	2016 Total £	2015 Total £
<i>Income from:</i>					
Donations and legacies:					
Donations	15	102,756	900	103,656	32,328
Legacies		881,015	-	881,015	3,054
Grants from trusts and foundations	15	34,525	415,652	450,177	461,263
Charitable activities	3	656,506	387,720	1,044,226	1,094,569
Other trading activities	2	3,928	-	3,928	4,573
Other		5,128	-	5,128	3,013
Investments		6,732	-	6,732	2,534
Total		1,690,590	804,272	2,494,862	1,601,334
<i>Expenditure on:</i>					
Raising funds	4	40,053	5,064	45,117	49,074
Charitable activities	5	796,249	776,687	1,572,936	1,640,967
Total		836,302	781,751	1,618,053	1,690,041
Net (expenditure) / income	7	854,288	22,521	876,809	(88,707)
Transfers between funds	12	1,750	(1,750)	-	-
Net movement in funds		856,038	20,771	876,809	(88,707)
Reconciliation of funds					
Total funds brought forward	13	1,122,261	9,266	1,131,527	1,220,234
Total funds carried forward	13	1,978,299	30,037	2,008,336	1,131,527

There are no recognised gains or losses other than those passing through the statement of financial activities. All incoming resources and resources expended derive from continuing activities.

Notes 1-15 form part of these accounts.

Financial Statements

As at 31st March 2016

Balance Sheet

	Note	2016 £	2015 £
Fixed Assets			
Tangible Fixed Assets	9	933,577	815,949
Current Assets			
Debtors	10	106,413	81,513
Cash at Bank and in Hand		<u>1,188,228</u>	<u>379,683</u>
		1,294,641	461,196
Creditors: Amounts falling due within one year	11	(219,882)	(145,618)
Net Current Assets		<u>1,074,759</u>	<u>315,578</u>
Total Assets less Current Liabilities		<u><u>2,008,336</u></u>	<u><u>1,131,527</u></u>
Funds			
Unrestricted Funds:			
General fund	12	1,701,172	1,122,261
Designated fund	12	<u>277,127</u>	-
		1,978,299	1,122,261
Restricted Funds		<u>30,037</u>	<u>9,266</u>
	13	<u><u>2,008,336</u></u>	<u><u>1,131,527</u></u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective January 2015) relating to small companies.

The financial statements were approved by the board on 14th May 2016 and were signed on its behalf by:



C N Hunter Gordon
Trustee

Company number 3326332

Notes to Financial Statements

Year ending 31st March 2016

1 ACCOUNTING POLICIES

1.1 Accounting convention

The accounts have been prepared in accordance with applicable accounting standards under the historical cost convention and Companies Act 2006. In preparing the accounts the charitable company has followed best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRSSE SORP) published on and The Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from grants and service level agreements is recognised to the extent that services have been provided or performance criteria have been met at the balance sheet date. Grants which are in response to specified budgets which are implicit in the grant agreement are recognised in accordance with the timing of those budgets. Income to which the charitable company is not yet entitled in accordance with these criteria is accounted for as deferred income.

Incoming resources from charitable activities have been analysed by the four main activities undertaken by the charitable company, namely Art and Music Therapy, Playschemes, One to One and Reach Out programmes, and Adult Services.

1.3 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Staff costs are allocated to show fundraising costs, operational costs and administrative costs separately.

Governance costs include those costs directly associated with the general running of the charity as opposed to the direct management functions inherent in generating funds and service delivery.

Support costs have been allocated to charitable activities costs and allocated to the charitable company's four main activities on the basis of staff involvement.

1.4 Taxation

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

1.5 Fund accounting

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

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

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

1.6 Tangible fixed assets and depreciation

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

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

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

1.7 Pension scheme

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

Notes to Financial Statements

Year ending 31st March 2016

2 Activities for generating funds

	2016 £	2015 £
Fundraising events:	1,888	1,623
Rent receivable	2,040	2,950
	<u>3,928</u>	<u>4,573</u>

3 Incoming resources from charitable activities

	Art and Music Therapy £	Play Schemes £	One to One and Reach Out £	Adult services £	Total 2016 £	Total 2015 £
Fees	15,666	108,431	200,106	23,389	347,592	240,139
Contracted Income	-	579,375	87,449	29,810	696,634	854,430
	<u>15,666</u>	<u>687,806</u>	<u>287,555</u>	<u>53,199</u>	<u>1,044,226</u>	<u>1,094,569</u>

Where contracted income has been specified as restricted income this has been matched against related expenditure.

4 Costs of Generating Voluntary Income

	2016 £	2015 £
Staff salaries, NIC, and pension contributions	13,747	33,547
Direct costs	31,370	15,527
	<u>45,117</u>	<u>49,074</u>

5 Charitable activities costs

	Art and Music Therapy £	Play Schemes £	One to One and Reach Out £	Adult services £	Total 2016 £	Total 2015 £
Staff salaries and NIC	42,480	678,390	373,657	72,442	1,166,969	1,212,858
Clinical supervision	945	-	-	-	945	1,125
Direct costs	(469)	148,667	9,183	16,591	173,972	208,548
Support costs (see note 6)	8,411	134,315	73,981	14,343	231,050	218,436
	<u>51,367</u>	<u>961,372</u>	<u>456,821</u>	<u>103,376</u>	<u>1,572,936</u>	<u>1,640,967</u>

RESOURCES FOR AUTISM

Notes to Financial Statements

Year ending 31st March 2016

2 Activities for generating funds

	2016 £	2015 £
Fundraising events	1,888	1,623
Rent receivable	2,040	2,950
	<u>3,928</u>	<u>4,573</u>

3 Incoming resources from charitable activities

	Art and Music Therapy £	Play Schemes £	One to One and Reach Out £	Adult services £	Total 2016 £	Total 2015 £
Fees	15,666	108,431	200,106	23,389	347,592	240,139
Contracted income	-	579,375	87,449	29,810	696,634	854,430
	<u>15,666</u>	<u>687,806</u>	<u>287,555</u>	<u>53,199</u>	<u>1,044,226</u>	<u>1,094,569</u>

Where contracted income has been specified as restricted income this has been matched against related expenditure.

4 Costs of Generating Voluntary Income

	2016 £	2015 £
Staff salaries, NIC, and pension contributions	13,748	33,547
Direct costs	31,370	15,527
	<u>45,117</u>	<u>49,074</u>

5 Charitable activities costs

	Art and Music Therapy £	Play Schemes £	One to One and Reach Out £	Adult services £	Total 2016 £	Total 2015 £
Staff salaries and NIC	42,480	678,390	373,657	72,442	1,166,969	1,212,858
Clinical supervision	945	-	-	-	945	1,125
Direct costs	(469)	148,667	9,183	16,591	173,972	208,548
Support costs (see note 6)	8,411	134,315	73,981	14,343	231,049	218,436
	<u>51,367</u>	<u>961,372</u>	<u>456,821</u>	<u>103,376</u>	<u>1,572,936</u>	<u>1,640,967</u>

Notes to Financial Statements

Year ending 31st March 2016

6 Support and Governance Costs

	Total 2016 £	Total 2015 £
Support costs		
Staff salaries and NIC	67,227	68,295
Redundancy pay	1,607	-
Recruitment costs	3,786	3,640
Training	19,533	18,295
Premises costs	12,453	14,783
Insurance	3,527	3,540
Office costs	23,338	23,493
Travel expenses	2,835	2,381
General costs	1,587	1,816
Bookkeeping, payroll, and accountancy	58,081	53,421
Bad Debts	6,956	-
Depreciation	25,031	23,671
	<u>225,961</u>	<u>213,335</u>
Governance costs		
Legal and professional fees	13	96
Trustee insurance	565	565
Trustee expenses	71	-
Audit fee	4,440	4,440
	<u>5,089</u>	<u>5,101</u>
	<u>231,050</u>	<u>218,436</u>

7 Net Incoming Resources for the year

	2016 £	2015 £
Net Incoming Resources are stated after charging:		
Auditors' remuneration for audit services	4,440	4,440
Depreciation	25,031	23,670
	<u>29,471</u>	<u>28,110</u>

8 Employment Costs

	2016 £	2015 £
Wages and salaries	1,183,606	1,250,774
National Insurance	53,392	59,148
Pension costs	10,946	11,580
	<u>1,247,944</u>	<u>1,321,502</u>

The average number of employees (full time equivalents) in each area was:

	2016 employees	2015 employees
Management	2	2
Fundraising	1	2
Administration	2	2
Project delivery	56	59
	<u>61</u>	<u>65</u>

There are no employees with emoluments above £60,000
No trustees received any remuneration during the year (2015 none)
One trustee received travel expenses £71 during the year (2015 none)

Extensive work was carried out during the year to make refurbishments to the leasehold property which is the main premises for the charity (see note 9). The project management company overseeing the refurbishment is connected with one of the trustees of the charity but no fees were paid directly or indirectly to that trustee.

Notes to Financial Statements

Year ending 31st March 2016

9	Tangible Fixed Assets	Long leasehold property	Leasehold improvements	Office Equipt.	Motor Vehicles	Total
		£	£	£	£	£
	Cost					
	at 1st April 2015	699,797	205,146	34,404	53,399	992,746
	Additions in Year	-	136,162	6,497	-	142,659
	Disposals	-	-	(10,927)	-	(10,927)
	at 31st March 2016	<u>699,797</u>	<u>341,308</u>	<u>29,974</u>	<u>53,399</u>	<u>1,124,478</u>
	Depreciation					
	at 1st April 2015	69,242	48,735	29,441	29,379	176,797
	Disposals	-	-	(10,927)	-	(10,927)
	Charge for Year	6,000	6,826	6,200	6,005	25,031
	at 31st March 2016	<u>75,242</u>	<u>55,561</u>	<u>24,714</u>	<u>35,384</u>	<u>190,901</u>
	Net Book Value					
	at 31st March 2016	<u>624,555</u>	<u>285,747</u>	<u>5,260</u>	<u>18,015</u>	<u>933,577</u>
	at 31st March 2015	<u>630,555</u>	<u>156,411</u>	<u>4,963</u>	<u>24,020</u>	<u>815,949</u>
	10 Debtors			2016		2015
				£		£
	Trade Debtors			90,058		59,373
	Prepayments and Accrued Income			16,355		22,140
				<u>106,413</u>		<u>81,513</u>
	11 Creditors: Amounts falling due within one year			2016		2015
				£		£
	Trade Creditors			15,393		13,496
	Tax and Social Security			15,989		13,570
	Other creditors			62,980		36,169
	Accruals			18,699		23,493
	Deferred Income			106,822		58,890
				<u>219,882</u>		<u>145,618</u>
	Deferred Income					
	Deferred Income brought forward			58,890		117,664
	Transferred to income in year			(58,890)		(117,664)
	Deferred income in year			106,822		58,890
	Deferred Income carried forward			<u>106,822</u>		<u>58,890</u>

The bank mortgage was secured on the charitable company's leasehold property. Although the mortgage has been paid in full the charge has not yet been removed.

Resources for Autism
2015/16 Annual Report and Accounts

Notes to Financial Statements

Year ending 31st March 2016

12 Movement in Funds

	at 1st April 2015 £	transfers £	net movement £	at 31st March 2016 £
Unrestricted Funds				
General fund	1,122,261	(448,250)	1,027,161	1,701,172
Designated fund - Building fund	-	150,000	(137,503)	12,497
- Training fund	-	100,000	(5,000)	95,000
- General salary fund	-	20,000	-	20,000
- West Midlands manager salary fund	-	25,000	(5,104)	19,896
- Family Support Fund	-	60,000	(2,000)	58,000
- London Management Support fund	-	25,000	(8,100)	16,900
- Financial Support fund	-	60,000	(14,166)	45,834
- Communications and IT fund	-	10,000	(1,000)	9,000
	<u>1,122,261</u>	<u>1,750</u>	<u>854,288</u>	<u>1,978,299</u>
Restricted Funds				
Playschemes			500	500
Adult services	4,400	(1,750)	(2,650)	-
Transport	1,866	-	(1,411)	455
Big Lottery: Autism, a Right to a Better Life - West Midlands	-	-	21,146	21,146
Management costs	-	-	4,936	4,936
Maintenance	3,000	-	-	3,000
	<u>9,266</u>	<u>(1,750)</u>	<u>22,521</u>	<u>30,037</u>
TOTAL FUNDS	<u>1,131,527</u>	<u>-</u>	<u>876,809</u>	<u>2,008,336</u>

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement £
Unrestricted Funds			
General fund	1,690,590	(663,429)	1,027,161
Designated fund	-	(172,873)	(172,873)
	<u>1,690,590</u>	<u>(836,302)</u>	<u>854,288</u>
Restricted Funds			
Art and music therapies	32,837	(32,837)	-
Play	85,365	(84,865)	500
Adult services	45,650	(48,300)	(2,650)
Reach Out	36,000	(36,000)	-
Transport	-	(1,411)	(1,411)
Big Lottery: Reaching Communities - London	74,676	(74,676)	-
Big Lottery: Reaching Communities - Supporting the Autism Family (West Midlands)	121,124	(99,978)	21,146
Big Lottery: Awards For All (Adult clubs)	10,000	(10,000)	-
Birmingham service level agreement	387,720	(387,720)	-
Management costs	10,000	(5,064)	4,936
Maintenance	900	(900)	-
	<u>804,272</u>	<u>(781,751)</u>	<u>22,521</u>
TOTAL FUNDS	<u>2,494,862</u>	<u>(1,618,053)</u>	<u>876,809</u>

The designated fund is an unrestricted fund which the trustees have set aside for capital improvements and other long-term projects and administration costs to improve the overall performance of the charity.

Designated fund - Building Fund	Funds allocated for the building extension and renovation
- Training fund	Funds set aside for investment in staff training
- General salary fund	Funds set aside for salary increases commensurate with responsibility
- West Midlands manager salary fund	Funds allocated to salary costs for the West Midlands manager, not supported elsewhere
- Family Support Fund	Funds allocated for fee subsidies for low income households
- London Management Support fund	Funds allocated to London administration, not supported elsewhere
- Financial Support fund	Funds allocated to financial support costs, not supported elsewhere
- Communications and IT fund	Funds set aside for ongoing updating of communications and IT

Notes to Financial Statements

Year ending 31st March 2016

12 Movement In Funds (continued)

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

Art and Music therapies	Individual and group arts and music therapies for children and adults with an autistic spectrum condition.
Big Lottery: Reaching Communities - London	Final period of three-year continuation grant to fund provision in youth and play, volunteering and outreach services - completed August 2015.
Big Lottery: Reaching Communities - Supporting the Autism Family (West Midlands)	First 8 months of a three-year grant to fund the extension of services in the West Midlands
Big Lottery: Awards for All Birmingham	Towards cost of London "Why Wait" adult evening club
Play schemes	Contract to provide play services and Reach Out in Birmingham.
Reach Out programmes	Term time weekend play- specialist Saturday and Sunday clubs for children with an autistic spectrum condition aged 8 -12 and 12 -16.
Transport	Home based support for families and individuals to provide respite support.
Holiday clubs	There is a Minibus in London and in the West Midlands to provide transport for children to and from groups and to enable access to outings.
Adult services	Specialist schemes run for children and young people aged 8 -19 during the school holidays.
Staff training	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.
One to One	Enhancing the quality and skills of staff working with youth groups in London.
Autism to Autism	Individual support for children and adults with autism and additional complex needs.
Management Costs	Volunteering project for adults with autism.
Maintenance	Towards cost of West Midlands manager salary
	Property and garden maintenance and repairs

Notes to Financial Statements

Year ending 31st March 2016

13 Analysis of Net Assets Between Funds

	Tangible Fixed Assets	Net current assets	Long term liabilities	Total
	£	£	£	£
Unrestricted Funds:				
General fund	933,577	767,595	-	1,701,172
Designated fund	-	277,127	-	277,127
Restricted Funds	-	30,037	-	30,037
Total Funds	933,577	1,074,759	-	2,008,336

Tangible fixed assets are not readily convertible to cash without seriously impacting on the charitable company's ability to continue to provide services. The trustees have ignored the value of these assets, and any loans secured against them, when reviewing the balance on the general fund compared to the reserves policy.

The reserves policy states that the charitable company should aim to retain its unrestricted reserves no less than six but no more than twelve months' expenditure. Set out below is the general fund represented by the liquid assets of the charitable company.

	2016 £	2015 £
General fund balance at 31st March 2016	1,701,173	1,122,261
Tangible fixed assets relating to General fund	933,577	815,949
general fund represented by liquid assets	<u>767,595</u>	<u>306,312</u>
Total expenditure in the year	<u>1,618,053</u>	<u>1,690,041</u>
Number of months expenditure in General fund	<u>5.7</u>	<u>2.2</u>

14 Control

The charitable company is controlled by its members and there is no ultimate controlling party.

Year ending 31st March 2016

15 Grants and donations

	2016 £	2015 £
PUBLIC SECTOR		
Greater London Authority	-	1,500
	<u>-</u>	<u>1,500</u>
TRUSTS & FOUNDATIONS		
The Albert Hunt Trust	-	1,000
The Arsenal Foundation	-	2,500
The Bally Thomas Charitable Fund	5,000	-
Barbara Ward Foundation	7,000	2,225
Baron Davenport's Charity	1,000	900
BBC Children in Need	16,360	33,086
The Beatrice Laing Trust	5,000	-
Bermondsey Square Community Fund	2,500	3,750
Bernard Piggott Charitable Trust	900	-
Big Lottery: Reaching Communities (London)	84,676	80,347
Big Lottery: Autism; a Right to a Better Life (West Midlands)	121,124	86,565
Birmingham District Nursing Charitable Trust	-	1,000
The Bloomfield Charity	10,000	20,000
Bodenham Trust	-	900
Caldbeck Christian Trust	3,000	4,000
The Casey Trust	500	-
The Chantry Trust	-	2,013
CHK Charities	10,000	-
The City Bridge Trust	39,900	19,800
The Sir Cliff Richard Charitable Trust	1,000	-
The Clothworkers Foundation	-	12,000
The D'Oyly Carte Charitable Trust	-	4,000
The Douglas Turner Trust	3,000	1,000
Drapers Charitable Fund	-	10,000
The Dumbreck Charity	1,000	-
Edward Harvist Trust Fund	4,962	-
The Eveson Charitable Trust	5,000	5,000
February Foundation	3,000	-
Forbes Charitable Trust	1,750	-
Ford Foundation	250	-
G and G Charitable Trust	25	-
Garfield Weston Foundation	-	10,000
George Fentham Birmingham Charity	-	1,600
Hampstead Garden Suburb Trust	300	-
H J Sayer Charity	-	400
The Henry Smith Charity	27,375	39,000
Miss J B Albright's Grimley Charity	900	650
The J F H Charitable Trust	-	100
The Jack Petchey Foundation	5,842	3,827
Jessie's Fund	-	3,000
The John Lyon's Charity	30,000	30,000
Joseph Levy Foundation	5,363	16,088
Kelton Charitable Trust	1,000	1,000
Ladbroke Charitable Trust	-	1,000
The Leathersellers' Company Charitable Fund	-	10,000
Linden Family Trust	-	7,980

Resources for Autism
2015/16 Annual Report and Accounts

Year ending 31st March 2016

15 Grants and donations (continued)

The Lynn Foundation	500	500
Michael Marsh Charitable Trust	2,500	-
The Newcommen Collett Foundation	1,000	-
Nigel Gee Foundation	2,500	-
The Oliver Stanley Charitable Trust	3,000	3,000
Patrick Trust	250	-
Pears Family Charitable Foundation	-	300
Quintessentially Foundation	20,000	-
The Rank Foundation	-	500
The Rowlands Trust	-	2,750
Rubin Foundation	-	3,000
The Screwfix Foundation	-	584
Sheldon Trust	600	-
Three Guineas Trust	20,000	10,000
Tottenham Grammar School Foundation	-	6,000
The Toy Trust	-	1,000
Variety	-	15,399
The W.E.D. Charitable Trust	500	-
Worshipful Company of Gardeners	600	-
Yorkshire BS Charitable Foundation	-	2,000
Zurich Community Trust	1,000	-
	<u>450,177</u>	<u>459,763</u>

Year ending 31st March 2016

15 Grants and donations (continued)

	2016	2015
	£	£
CORPORATE AND OTHER ORGANISATIONS		
Aporta Romero	-	50
Asda	200	-
Ashley House	181	-
Building Solutions	1,000	500
Carters Lane Baptist Church	946	-
The Challenge	300	100
Challenge Network	681	371
Easy Fundraising	73	-
French Squared	-	210
John Lewis	990	-
Landrover	-	1,632
Martins School	-	308
Neighbourly Noise	-	1,000
Northern Trust	50	-
Pearson	400	-
RCCG Great Beauty	-	50
Rotary Club	100	200
Sainsburys	1,179	-
Thompson Reuters	130	-
Unite	2,937	1,010
Vintage Hideaway	393	-
Waitrose	690	769
Warburtons	250	250
West London Synagogue	-	5,000
	<u>10,500</u>	<u>11,449</u>
 DONATIONS FROM INDIVIDUALS- including Gift Aid where appropriate	 93,156	 20,879
Income applied to expenses for the period	<u>553,833</u>	<u>493,591</u>
 Per financial statements:		
Donations per Statement of Financial Activities	103,656	32,328
Grants per Statement of Financial Activities	450,177	461,263
	<u>553,833</u>	<u>493,591</u>